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REPORTS

FROM

COMMITTEES:

TEN VOLUMES.

—(8.)—

PAROCHIAL ASSESSMENTS [H. L.];
POOR RATES ASSESSMENT, &c.; PUBLIC ACCOUNTS.

Session

19 *November* 1867 —— 31 *July* 1868.

VOL. XIII.

1867-8.

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TEN VOLUMES:—CONTENTS OF THE

EIGHTH VOLUME.

N. B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

PAROCHIAL ASSESSMENTS [H.L.]:

0.113. REPORT from the Select Committee of the House of Lords (Session 1850) appointed to consider the Laws relating to PAROCHIAL ASSESSMENTS; together with the EVIDENCE of Mr. CORNEWALL LEWIS, Mr. LUMLEY, Mr. C. FOWLER, and Lord MALMESBURY - - - - - - - - - - - p. 1

POOR RATES ASSESSMENT, &c.:

342. REPORT from the Select Committee on POOR RATES ASSESSMENT, &c.; together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, and APPENDIX - - - - - 107

342-I. INDEX to Ditto - - - - - - - - - - 485

PUBLIC ACCOUNTS:

452. REPORT from the Committee of PUBLIC ACCOUNTS; together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, and APPENDIX - - - - - - - - 545

Brought from the Lords, 26 July 1850.

REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

APPOINTED TO CONSIDER THE

LAWS RELATING TO PAROCHIAL ASSESSMENTS;

TOGETHER WITH

THE EVIDENCE

OF

MR. CORNEWALL LEWIS, MR. LUMLEY, MR. FOWLER, AND LORD MALMESBURY.

Session 1850.

Ordered, by The House of Commons, *to be Printed,*
26 *July* 1850.
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622 of 1850.
0.113.

PAGE

REPORT - - - - - - - - - - - 3

MINUTES OF EVIDENCE - - - - - - - - 7

REPORT.

BY THE LORDS COMMITTEES appointed a SELECT COMMITTEE to consider the LAWS relating to PAROCHIAL ASSESSMENTS, and to Report to The HOUSE; and to whom Leave was given to report from time to time to The HOUSE; and to whom were referred several PETITIONS relating to the SUBJECT MATTER of the Inquiry:—

ORDERED TO REPORT,

THAT the Committee have met, and considered the Subject Matter to them referred, and have examined several Witnesses in relation thereto, and have considered the Report of the Select Committee of the House of Lords, 1846, on Burdens affecting Real Property; the Fifth Report of the Select Committee of the House of Commons, 1844, on Railways; the Annual Reports of the Board of Supervision for the Relief of the Poor in Scotland; the Report of the Poor Law Commissioners on Local Taxation, 1843, and the Return of the Amount of the Annual Value of Real Property in England and Wales as assessed to the Property and Income Tax in 1842, Paper 43, Sess. 1846.

The Committee have agreed to the Resolutions subjoined, and recommend to the serious consideration of Parliament the Evidence, parole and documentary, whereon they are founded:—

1.—That the principle of the Act 6 & 7 Will. 4, c. 96, which requires that every person shall be rated on the net Annual Value of the Real Property in respect of which he is rated, is imperfectly carried out in practice; that, for the purpose of providing a remedy for the inequality and injustice arising from the general practice, it is expedient to adopt measures for assimilating the practice to the principle of the Law.

2.—That all Parochial Rates shall be charged on the Assessment made for the Poor-rates, and be collected by one Collector.

3.—That it is expedient, in every extra-parochial place, to require the appointment of an Overseer of the Poor, and to facilitate the annexation of such place to an adjoining Parish by the Poor Law Commissioners, on petition of the owners of property of Three-fourths in value in each Parish.

4.— That the Magistrates at Quarter Sessions shall divide Counties into Districts, and appoint Committees of Magistrates to examine the Assessments of Parishes in each District, and shall appoint District Surveyors to assist them (if necessary) in ascertaining the correctness of such Assessments. That the Ratepayers in Vestry in every Parish be directed to appoint a Committee to assist the Overseer to make the Assessment in their Parish.

If One-third or more in value of the Ratepayers apply to Justices in Special Petty Sessions for a Surveyor, the Justices shall appoint one to assist the Committee. That within One Month after notice has been given that the Overseer has signed the Assessment, any Ratepayer may appeal therefrom. That such Assessment, after the appeals are decided, shall be fixed for One Year. The Justices acting in each Union, whether resident therein or not, shall hold a Special Sessions once a year, with power to adjourn the same, for the purpose of hearing Appeals, and examining the Assessments of every Parish within each Union, in order to ascertain whether the said Assessments are made on an uniform principle, and on an equal relative valuation; and the said Justices may, if they shall think fit, call in the assistance of the Surveyor for the District appointed by the Quarter Sessions. That the Assessment shall not be thereafter altered, except on cause shown in cases of Value to Justices in such Special Petty Sessions, or in cases of Law to Justices in Quarter Sessions. That the Auditor shall not pass the Accounts of the Officers of any Parish wherein the Assessment has been altered contrary to this Law. That the Ratepayers in Vestry shall appoint in each year, after the year wherein such Assessment has been made, a Committee to examine and take measures to correct, according to Law, the Assessment of the Parish. Individuals may apply for alterations to Overseer, who shall lay the application before the Committee of Vestry, and if acceded to, the Overseer, or the party interested, shall state the cause to the Justices; if refused by the Committee of Vestry, the individual may appeal.

5.—That it is expedient to rate the Owners, instead of the Occupiers, of Houses of the value of £.6 and under, and that no person whatever shall be excused from the payment of Rates.

6.—That the Relief of the Poor is a national object towards which every description of property ought justly to be called upon to contribute, and that the Act of 43 Eliz. c. 2, contemplated such contribution according to "the ability" of every "inhabitant."

7.—That it is expedient that all Mines should be assessed as Coal Mines are now assessed, inasmuch as the exemption from Rates of Mineral Mines is founded on no sound principle, and depends on the form of agreement made between Landlord and Tenant.

8.—That it is expedient to repeal the technicalities relative to the Allowance and Publication of the Rate.

9.—That the Assessment of Railways is dependent on a minute investigation of details, which require much time and labour prior to the making each separate Assessment. That it is expedient to approximate the Assessment as nearly as possible to the net lettable Annual Value. That it is expedient to assess the whole Trunk Railway, with its Branches, on a Mileage Rate. That Parishes and Railways may be authorised to agree on the Assessment for any period not exceeding 10 years. That when no agreement is made, the Poor Law Commissioners shall, on the request of either party, appoint a competent person to assist the parties to ascertain the sum at which the Assessment should be made; such person to be paid by each party in equal moities.

10.—That the Tithe Commutation Rent-charge is generally assessed on the known full value thereof, while the Assessment on other property is made on an estimated value. That the Rates on the Tithe Rent-charge are charged in an unequal proportion, to the injury of the owner thereof, whenever the other property is not assessed at the full value thereof. That the Rent-charge, like other property, should be assessed on the rent which a tenant would pay for it. That from the value of the Tithe Commutation Rent-charge no special deduction to which other property is not entitled should be made.

11.—That

11.—That until some mode is found in which the value of such descriptions of Property as are commonly called Stock in Trade can be defined with sufficient accuracy to enable the Overseer to maintain a Rate in cases of appeal, it will be necessary to continue to exempt such property from its legal liability to assessment.

12.—That although several items of Union and County Expenditure are charged, and other items may be conveniently made chargeable on the Consolidated Fund, it is not expedient that the general maintenance of the Poor should be provided for out of that fund.

13.—That no Evidence has been received by the Committee which induces them to recommend any general system of Union rating.

14.—That any plan for the Assessment of Personal Property *in aid* of the Rates levied on Real Property requires to be considered in minute detail (and specially with regard to the allocation of the money so raised) before any opinion can be formed thereupon.

15.—That the substitution of a Special Tax, to be assessed and levied in the manner of an Income Tax, instead of all Parochial Rates raised for the relief of the poor, but still under local supervision, has been ably enforced by the Earl of Malmesbury in his Evidence, wherein he suggests some securities against any increase of expenditure which might result from such plan ; upon which the Committee are not prepared, without further inquiry, to offer any opinion.

And the Committee have directed the Minutes of Evidence taken before them, with an Index thereto, to be laid before your Lordships.

July 18th, 1850.

LIST OF WITNESSES.

Die Lunæ, 27° *Maii* 1850.

PAGE

George Cornewall Lewis, Esq., M.P. - - - - - - - 7

Die Martis, 28° *Maii* 1850.

George Cornewall Lewis, Esq., M.P. - - - - - - - 24

Die Jovis, 30° *Maii* 1850.

William Golden Lumley, Esq. - - - - - - - - 43

Die Martis, 11° *Junii* 1850.

Mr. William Fowler - - - - - - - - - - 65

Die Lunæ, 24° *Junii* 1850.

George Cornewall Lewis, Esq., M.P. - - - - - - - 83

The Right Hon. the Earl of Malmesbury (a Member of the Committee) - - - - - - - - - - - - - 95

MINUTES OF EVIDENCE.

Die Lunæ, 27° Maii 1850.

THE LORD PORTMAN IN THE CHAIR.

GEORGE CORNEWALL LEWIS, Esquire, a Member of the House of Commons, is Examined, as follows:

G. C. Lewis, Esq., M.P.

27 May 1850.

1. YOU have given your attention to the subject of Parochial Assessments for many years, have you not?—Yes; when I was a member of the Poor Law Commission, I had frequent occasion to consider the law relating both to rating and the mode of assessing the rate; principally with respect to the poor-rate, but incidentally also with reference to other local rates.

2. Will you state, as far as you recollect, what property is assessable to the poor-rate under the Act of Elizabeth?—I do not know that I can answer the question better than by reading the material words out of the Act of the 43rd of Elizabeth, upon which the whole of the law of rating, with respect to the poor-rate (and consequently most of the other local rates) turns. These are the words of the Act of the 43rd of Elizabeth: "And they (*i. e.*, the churchwardens and overseers of the poor), or the greater part of them, shall take order from time to time, by and with the consent of two or more such justices of peace as is aforesaid, to raise weekly, or otherwise (by taxation of every inhabitant, parson, vicar, and other, and of every occupier of lands, houses, tithes impropriate, propriations of tithes, coal mines, or saleable underwoods in the said parish, in such competent sum and sums of money as they shall think fit), a convenient stock of flax, hemp, wool, thread, iron and other necessary ware and stuff to set the poor on work, and also competent sums of money for and towards the necessary relief of the lame, &c., to be gathered out of the same parish, according to the ability of the same parish." Those are the words of the Act of Elizabeth by which the poor-rate, the county-rate, and with some few exceptions, the highway-rate, the church-rate, and all other minor local rates, are imposed. The Act expressly mentions "occupiers of lands, houses, and tithes." It further specifies "coal-mines;" and the express mention of coal-mines has been construed to exclude mineral mines; it also specifies "saleable underwoods;" and the express mention of saleable underwoods has been construed to exclude timber. This is the general description of real property which is made expressly liable to the poor-rate; it is also said in general terms, that the inhabitants are to pay "competent sums of money," which are "to be gathered out of the same parish, according to the ability of the same parish." Now those words certainly, in their general sense, might be construed to include all species of property, both personal and real. It is not said that each inhabitant is to be taxed according to his ability, but it is said that "sums of money are to be gathered out of the parish according to the ability of the parish." The language is rather ambiguous, but still it may be understood in its generality to include personal as well as real property. Now, that being the case, we have to look to the practice which has grown up under the words of the Act of Elizabeth. The practice has been to rate the occupiers of lands and houses, and the tithe-owners; but it has not been the practice to rate any person in respect of personal property. As far as the operation of the Act can be traced, it cannot be discovered that any attempt was made during the seventeenth century (that is to say, between the end of Queen Elizabeth's reign and the reign of Queen Anne) to impose any rate generally upon personal

G. C. Lewis, Esq., M.P.

27 May 1850.

sonal property, or what in the Scotch law is called means and substance. The first authentic instance that we have of an attempt to rate personal property is in the case of The Queen *v.* Barking, which occurred in the fifth year of Queen Anne, 1706; and upon this case a good deal turns. There is a short account of it in the second volume of Lord Raymond's Reports, and I will take the liberty of reading it to the Committee. The question was, whether a farmer was taxable to the poor for his stock, as well as a tradesman for his stock in trade. Powell, Powys, and Gould, Justices (who were the three Puisne Judges of the Queen's Bench at that time), were of opinion that a farmer for his stock was not taxable, contrary to the opinion of Lord Holt, who was Chief Justice; whereupon the following rule of Court was made: "Upon mature deliberation, it was considered by the Court here, that a farmer shall not be taxable to the poor-rates for his stock, and that a tradesman is taxable for his stock in trade." That case, therefore, decided this point, that a farmer's stock is not rateable to the poor, but that a tradesman's stock is rateable to the poor. The decision was come to upon the question, whether a farmer was taxable to the poor. The case is not very fully reported, and therefore it is not exactly clear what was the point which was raised for the decision of the Court; but from the terms of the report I collect that it was assumed in the argument that a tradesman was rateable for his stock; and the question before the Court was, whether a farmer also was rateable for his stock. The Court decided, by a majority of three to one (the one being Lord Holt, the Chief Justice, whose opinion is of great authority, as the Committee are doubtless aware), that a farmer is not rateable for his stock in the same manner as a tradesman is rateable for his stock in trade. That decision was acquiesced in, as far as we know; but there is no evidence to show that it was generally acted upon. The law appears to have remained undisturbed till the time of Lord Mansfield. Lord Mansfield held, that stock in trade was not rateable. There were several cases that came before the Court in his time, and he invariably held, that stock in trade (that is to say, the stock of a tradesman) was not rateable; but the question as to the rateability of a farmer's stock does not appear to have been raised during his time. Lord Mansfield, in the case of The King *v.* Ringwood, which occurred in 1775, and which is reported in the first volume of Cowper's Reports, denied that personal property had ever been rated to the poor under the statute of Elizabeth. The fullest discussion of that point, if the Committee should wish to refer to it, will be found in the case of The King *v.* Andover, which occurred in 1777, and is reported in the second volume of Cowper's Reports. That case contains a very full argument at the bar in favour of the general principle of rating personal property for the poor's rates. The argument is very copious and able, and full of research; and in the course of it the counsel states, that "for a long time personal property had been rated in the parish of Andover, from whence this question comes. In many other parts of the kingdom the same practice has prevailed; at Alton, in Hampshire; at Lynn, Norwich; in many parishes in the City of London; at Bradford, Trowbridge, Warminster, Frome, and other towns in Wiltshire." These are the words of the counsel: "I am told likewise that it is the same in many of the large towns in the north." That is the only trace that I have been able to find of there being a practice of rating stock in trade in various parishes in the last century. The law continued in that state (that is to say, Lord Mansfield and the Court of King's Bench deciding against the rateability of stock in trade, and no other practical question having arisen with respect to rating personal property) until the time of Lord Kenyon. Lord Kenyon held, in The King *v.* Dursley, which is reported in the 6th Term Reports, that personal property, so far as stock in trade was concerned, was rateable. His decision was confirmed, with respect to stock in trade by Lord Ellenborough, in the case of The King *v.* Ambleside, 16th East. Since Lord Mansfield's time, therefore, the Court of Queen's Bench had held constantly, whenever the question came before it, that stock in trade was rateable. But after all the inquiries and researches which I have been able to make, when I was at the Poor Law Office, and also since, for the express purpose of ascertaining what the practice has been, I have seen no reason to believe that any practice of rating stock in trade obtained throughout the country. The law remained in this state up to the time of the decision of Reg. *v.* Lumsdaine, which is the last case upon this subject, and which is reported in 10th Adolphus Ellis. It was believed, after the passing of the Parochial Assessment Act (commonly called Mr. Poulett

Poulett Scrope's Act), that in consequence of the omission of stock in trade from the schedule of that Act, its effect incidentally was to repeal the rateability of stock in trade. Accordingly, the question was again brought before the Court of Queen's Bench, in the case of The Queen *v.* Lumsdaine; in that case the Court held, that the Parochial Assessment Act had not the effect that had been conceived, but that it left the law wholly unchanged with respect to stock in trade; and they decided that stock in trade and personal property were as much rateable as they had been before the passing of that Act. This statement will, I think, put the Committee in possession of the state of the law at the present time. No change has taken place since the decision of the Queen *v.* Lumsdaine. I might add, as the Committee are doubtless aware, that in consequence of that decision, a Bill was introduced by the Government, suspending the rateability of inhabitants in respect of the ability of the parish, and that the Act has been annually renewed since that time. The statement I have made as to the rateability of personal property, will enable the Committee to see that the Court of Queen's Bench, construing the general words of the Act of Elizabeth, have put upon those general words certain limitations. They have expressly decided that stock in trade is rateable, but they have expressly decided that farming stock is not rateable. The Court of Queen's Bench have likewise held, in cases that have been brought before them, that money lent out at interest is not rateable; they have held that salaries are not rateable; they have held that the fees of an attorney are not rateable; and they have also held that money lent on real security is not rateable. Upon the question whether money in specie in the possession of a person within the parish is rateable, the Court of King's Bench were at first divided: Lord Kenyon thought it was rateable; but two of the Puisne Judges, Buller and Grose, were of opinion that it was not rateable. Those opinions were given in the case of The King *v.* White, 4th Term Reports; but Lord Kenyon afterwards acquiesced in the view that money in specie within the parish is not rateable. It has also been held that furniture and clothes are not rateable. It has been held that all debts due by the possessor of personal property must be deducted before he can be rated in respect of such property. Further, it has been laid down as a general principle, that no inhabitant can be rated in respect of his owning personal property which is not within the parish, the rateability arising in respect of inhabitancy; the word of the Act of Elizabeth is "inhabitant," and therefore if a person owns personal property which is not within the parish, it is clear that he cannot be rated in respect of such personal property. It has also been held that personal property, in respect of which a person is rated, must be locally situated within the parish; that it must be visible, and that it must be productive; all those conditions must be complied with before any personal property can be rated. The Committee will see that, when the question arises as to the practicability of making any rate in conformity with all those various conditions, it is by no means an easy matter, nor would the result give any very large amount. But there is a point with respect to the rateability of stock, to which I am desirous of calling the attention of the Committee, with their permission, which is, that the exemption of the farmer's stock from rating rests entirely upon the decision of the Queen's Bench, which I read from Lord Raymond's Report. In that case the Court were divided. Lord Holt's opinion, which is an opinion of great weight, was, that farmer's stock is rateable; and the other three Judges held that it was not rateable; that the farmer's stock, that is to say, his hay, his cattle, his horses, the corn in his granary, and any implements or tools which he might have upon his premises, are not rateable. Now, if the present temporary Act, suspending the rateability of personal property, were allowed to expire, and the old law were restored, and if, in consequence, an attempt were made to rate stock in trade, there is no doubt that an attempt would immediately be made, on the other hand, to rate farmer's stock, and the question then would immediately arise, whether the dictum of the Court of Queen's Bench in the case of The Queen *v.* Barking could be sustained. The distinction which the Court drew in that case between farmer's stock and the tradesman's stock, appears to be purely arbitrary, and it is extremely doubtful whether the Court now would confirm it. The words of the Act of Elizabeth, it is unnecessary to say, would equally apply to both species of stock. I have no doubt that great respect would be paid by the Court to the decision pronounced in 1706, which has been acquiesced in down to the present time; at the same time, if it could be shown that this deci-

G. C. Lewis, Esq., M.P.

27th May 1850.

G. C. Lewis, Esq., M.P.

27th May 1850.

sion rested upon no intelligible ground, it is extremely doubtful whether it would be sustained. But, looking to the question of the rateability of personal property, with reference to the agricultural interest, it is very uncertain whether they would be gainers by the rating of stock generally, if the farmer's stock was rated as well as the stock of the tradesman. There is a point to which I would beg the attention of the Committee, namely, that in the language which has been used by the Courts reference has been made generally to personal property as being rateable without any express limitation to stock in trade, unless the question of stock in trade was immediately before the Court. In the very last case which was decided, The Queen *v.* Lumsdaine, these are the words of Mr. Justice Littledale. In giving judgment, he says, "The statute of the 43rd Elizabeth, chapter 2, section 1, embraces two classes of persons subject to taxation; occupiers of real property, and inhabitants in respect of personal property. Hitherto rates upon the latter class have been, in practice, confined to stock in trade and shipping; but on future occasions other kinds of personal property may, perhaps, be rated, and be held rateable:" therefore, it is clear that Mr. Justice Littledale was of opinion, that the words of the Act of Elizabeth, though in practice they had been confined to stock in trade and shipping, were just as applicable to other species of visible and productive personal property, situated within the parish, if any attempt should hereafter be made to bring those species of property within the rate. Then with regard to the rating of stock in trade, there is another very important question, which is, how the rate is to be made? There has been so little practice upon that subject, that it is not very easy to say on what principle a rate upon stock in trade is to be made, even in a parish where a usage to that effect had prevailed. The same difficulties would exist with regard to rating farmer's stock. There would be just as much difficulty in making a rate upon the farmer's stock as there would be in making a rate upon stock of the tradesman. In the case of The King *v.* Andover, where there was a very strong attempt made at the bar to urge the rating of personal property, this was the practical mode which was indicated. The order of sessions was, that the stock in trade in Andover parish should be rated. "The moment the Court has determined that the order of sessions is right, the inhabitants of parishes must assemble, and, by mutual concessions, agree how the charge shall be divided. An honest man will never object to giving in a fair account of his property; others will, perhaps, be backward, and attempt to compel their neighbours to share what ought to come from their purses. If this should be so, the overseers must get the best information they can, and they will always (as in the present case they have done) value the profits of their trade at a much lower sum than in the opinion of every one they amount to." That last observation is an important one, because it shows that practically very small rates were, in fact, imposed on stock in trade in a parish were an attempt was made to rate it; in this case a rate was actually made on stock in trade in the parish of Andover, and was appealed against. I will take the liberty of reading the particulars of it to the Committee from the Report: "Upon showing cause why an order of sessions amending a rate for the relief of the poor of the parish of Andover should not be quashed, the order returned was in substance as follows: Upon hearing the appeal of John Pollen, Esq., William Sweetapple, William Neale, William Pithouse, John Carter, Stephen Holeway, John Lywood, Edward Pearce, Thomas Barnes, and George Dewar, Esq., against the rate made for the relief of the poor of the parish of Andover, allowed the 21st of July last, complaining of their being aggrieved by such rate or assessment, this Court is of opinion, and doth adjudge, that Mr. Joseph Wakeford is the proprietor of stock in trade as a draper, in the parish of Andover, to the amount of 300 *l.*, and that the profits of such his trade are 15 *l.* per annum, and that he ought to be rated towards the relief of the poor of the parish of Andover in respect of such stock and profits, seven-pence each rate, in the rate appealed against." Then there were some other rates set out. "And in order to give relief to such appellants in the premises, this Court does order the said rate, so appealed from, to be amended, by putting into such rate a rate on the said Joseph Wakeford of seven-pence, in respect of such his stock and profits; and on the said J. Bunnery of three-pence halfpenny, in respect of such his stock and profits; on the said Mary Smith of two-pence halfpenny, in respect of such her stock in trade and profits; on the said Jane Worgan and Benjamin Worgan two-pence halfpenny, in respect of such their stock in trade and profits; on the said William Reading

Reading of two-pence, in respect of such his stock in trade and profits; on the said Thomas Parry of two-pence, in respect of such his stock in trade and profits; and on the said Peter Parker of three-halfpence, in respect of such his stock in trade and profits." Therefore it is quite clear, that the rate which was actually imposed in respect of stock in trade in the parish of Andover was so small as practically to afford no sort of relief to the other ratepayers, and one does not see what could have been the motive for appealing in a case where the rate to be actually paid was so minute. I have obtained one account of a rate upon stock in trade that was actually imposed a short time ago. This is a letter from the Chief Clerk in the Poor Law Office, dated 15th February 1850; he says, "Mr. Simkiss, the auditor, who resides at Wolverhampton, was with me this morning and gave me the following information. Stock in trade was rated at Wolverhampton for many years, perhaps half a century prior to 1828 or 1829. No attempt was made to assess this kind of property, either on its value or its productiveness. The plan was simply to divide all traders into three classes. The more respectable and wealthy traders were placed in the first class, and required to pay 8*s.* in respect of their stock in trade for every poor-rate levied. A rate of 10*d.* in the pound might be levied four times in the course of the year, and in that case a trader in the first class would be required to pay in respect of his stock in trade 8*s.* four times in the year, in addition to the rate of 10*d.* in the pound. Mr. Simkiss was then a surgeon, and being in the first class, had to pay 8*s.* in respect of his stock in trade with each poor-rate. His stock was worth about 30*l.* only, but he had to pay in respect of it as much as another trader whose stock was worth 30,000*l.* In the second class were included traders in a smaller way of business, who had to pay 5*s.* 4*d.* in respect of their stock in trade in addition to every poor-rate levied. And in the third class were placed the smallest description of traders rated to the poor-rate; these had to pay 2*s.* 8*d.* in respect of their stock in trade for every rate levied. This system was put an end to about the year 1828 or 1829 through Mr. Simkiss himself, who appealed against the rates, and succeeded in quashing every rate made for two years." It is quite obvious that a rate made upon those principles could not be a legal rate; but it is by no means clear what principles could be legal with respect to rating stock in trade, because there is no analogy to guide the overseer as to imposing such a rate. Now I would ask the Committee to consider whether they can devise any principle upon which such a rate could be imposed; for example, upon the stock of a butcher or a baker, or any other person who sells commodities which are extremely perishable? Upon what principle, again, could you impose a rate upon booksellers, or any of those traders whose stock remains for a considerable time upon their premises? The only plan which seems to suggest itself is to take some arbitrary per-centage of profits which they make in the course of the year, and then to impose again an arbitrary rate upon those profits; but unless the law laid down some principle of assessing profits, and again of taking a per-centage of those profits, I really cannot conceive how any rate could be imposed upon stock in trade which could be sustained upon an appeal. I therefore believe that the effect of allowing the existing suspension of the rateability of stock in trade to expire would be, not that it would lead practically to any great change in the incidence of poor-rates, and of other rates, but simply that it would create a great deal of expensive litigation. The law, in its present state with regard to the rating of personal property, is so obscure and unsettled, that it would be impossible for overseers to apply it, and it could lead to no practical relief to any class of the community. There is a serious mistake which persons often commit with reference to the rateability of stock in trade. They take the whole stock in trade of the country as one aggregate, and from that they infer the great relief that would result if it were rated. But if a rate were imposed upon stock in trade (we will assume that the ambiguity of the present law could be got over, and that such a rate might be levied upon stock in trade), the effect of that rate would be to give very little relief to the agricultural interest; and for this reason, that stock in trade is, for the most part, collected in the town parishes. It would materially alter the relations of the payments made by different occupiers of houses within those parishes, but it would have very little effect upon the occupiers of agricultural land in rural parishes. Take, for example, any ordinary rural parish; there is scarcely any stock in trade in it. The stock in trade, giving the expression the largest acceptation that can be given to it, merely

G. C. Lewis, Esq., M.P.

27th May 1850.

G. C. Lewis, Esq., M.P.

27th May 1850.

consists of a few shops in a village, if there be a village in the parish, the stock in trade in which is of an extremely limited value. There is, perhaps, a blacksmith's forge and perhaps a carpenter's tools which might be rated. This would be the whole amount which would be brought within the rate as stock in trade in such a parish. Now, such is the ordinary case of rural parishes. The greater number of rural parishes have no town in them, nor even a considerable village. The occupiers of agricultural land in rural parishes of that description would derive no sort of benefit from the rate being imposed upon stock in trade in Oxford-street, or in the Strand, or in Liverpool or Manchester; the whole of the relief which would be derived from the imposition of a rate upon stock in trade in a town parish would go to the occupiers of houses not being traders in that parish. For example, there is no doubt that the occupiers of houses in Grosvenor-square would derive benefit from the rating of the stock in trade of the shops in Bond-street, and that the occupiers of houses in Portman-square would derive benefit from the rating of the stock in trade of the houses in Oxford-street; as between those two classes of occupiers there would be a relief to one from the increased rating of the other; but the occupiers of the rural parishes, even in the county of Middlesex, or the county of Hertford, or the county of Bucks, would derive no sort of benefit from the alteration of the incidence of the rate in a metropolitan parish.

3. It would diminish the amount of the county rate in rural parishes, if a large amount were put upon the towns?—I was confining my remarks exclusively to the poor-rate and to parochial rates, of which the expenditure is parochial. There is no doubt whatever that with respect to the county rate, some relief would be afforded, inasmuch as the rate falling upon the rural parish would be something less, in consequence of the other ratepayers of the same county being assessed at a higher amount; but the Committee are do doubt aware that the county rate is of all considerable rates the smallest; and not only is it the smallest, but it is a diminishing rate. The county and police rate in 1845, for England and Wales, was 859,000*l.*; in 1846 it was 835,000*l.*; in 1847, 877,000*l.*, and in 1848 it had fallen to 859,000*l.*, which was precisely the same as it was in 1845. In those four years the disbursements out of the county rate had risen from 1,082,000*l.* to 1,307,000*l.*; that is to say, the difference had been made up by increased grants from the national Exchequer. The county rate, therefore, is only 859,000*l.* for all England, and it is not an increasing rate. To that extent unquestionably it would be a relief to the occupiers of agricultural land; but I am inclined to think that if the relief could be calculated, it would be found in most counties to be so very small as to be quite imperceptible; possibly in the county of Middlesex it might make a difference of a halfpenny in the pound; but, as far as I remember, the county rate of Middlesex is not above 3*d.* in the pound; and in Surrey it is about 4*d.* in the pound; at all events there are very few counties in which the county rate is as high as 6*d.* in the pound. It is by looking at the amount of the stock in trade in the aggregate, instead of looking at the amount in each parish, that a mistake has often arisen; and persons not carefully examining the subject have been led to suppose that great relief would be afforded to the agricultural interest by imposing a rate upon stock in trade. The chief question, however, which arises in considering the rateability of stock in trade is, whether it would be possible to rate all personal property for the poor; in fact, to raise a parochial income tax. From what I have already stated to the Committee, it is quite clear, that though the words of the Act of Elizabeth may perhaps be considered to justify a parochial income tax, no attempt was ever made in England to impose a poor-rate upon all personal property. The Courts have expressly decided, as I have already stated, that money lent out upon interest, salaries, the wages of labour, money in specie, and various other sorts of personal property, are not subject to the rate; and in fact it may be said in general terms, that, so far as the decisions have gone hitherto, they have been limited to the rateability of stock in trade, including ships, which liability is again subject to very material deductions. Therefore the rateability of personal property generally in England, although theoretically it may be sanctioned by law, yet practically is entirely a new question. The fact that though the words of the Act of Elizabeth appear to include all sorts of personal property, yet that in practice nearly every sort of personal property has been excluded from the rate, affords a strong presumption that there is a great practical difficulty in raising a parochial income tax; and

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the nature of that difficulty will at once occur to the Committee when they remember the limitations imposed by the Courts; viz. that all property to be subjected to the rate, must be locally situated within the parish; that it must be visible, and that it must be productive. When those restrictions are imposed, they necessarily exclude the chief part of personal property. They exclude, in the first place, all personal property which is not within the parish; and therefore if any person who occupies lands and houses within the parish had money in the funds, or if he had any other sort of personal property elsewhere, it would be excluded from the rate, by the simple rule that it is not property within the parish. Again, we know that for the most part money is not visible; it cannot be seen by any overseer, or any person who seeks for information in order to impose a rate, and therefore on that ground also it would not be rated. Again, furniture and other household goods, and many other things about a house, are not productive, and on that ground they would be excluded from the rate; therefore those three limitations exclude a very large portion of personal property. The reason of those exclusions, I think, appears very obvious, when we advert to the distinction between a national income-tax and a parochial income-tax. Those who impose the tax for local expenditure, naturally confine their attention to property which is situated within the district over which the expenditure is to extend, and the moment they attempt to go beyond that district, they are met by very serious difficulties in practice. The difficulties which arise have been shown by the operation of the law of rating in Scotland. In Scotland the law of rating includes what is called means and substance, means and substance being all species of property, so that the poor-rate in Scotland has included both personal and real property. Now, I am anxious to call the attention of the Committee to the manner in which the law of Scotland has worked. I will take the liberty of reading a short passage from the first Annual Report of the Board of Supervision for the Relief of the Poor in Scotland: it gives an account of the operations of the Commissioners who were appointed to administer the amended Scotch law. They say, "According to the law of Scotland previous to August 1845, the principle of rating on means and substance was recognised in all assessments for the relief of the poor." The Committee will observe, that means and substance includes every species of personal property. They then proceed to say, "Whether it be from the influence of this law, or from a belief in the justice of the principle on which it is founded, the general feeling in Scotland certainly is, that every man should contribute to the support of the poor in proportion to his means." Now this was the way in which that principle was practically worked out:—"The old law proposed to effect this object, by direct inquiry into the circumstances of the whole inhabitants of a parish; owners of lands and heritages were assessed according to the annual value of their properties, and, if residing within the parish, were also liable to be assessed on any means and substance, other than lands and heritages, which they might possess. Each individual, not being an owner of lands and heritages, was assessed in the estimated amount of his means and substance. The burden of proving that he did not possess so much as he was assessed upon was thrown upon him, for the power of estimating and assessing or stenting the means, rested, in the first instance, exclusively with the administrative body, or with assessors or stent-masters appointed by them. To enable him to prove his objection to the assessment, it might be necessary to expose his whole affairs to parties who were not bound to secrecy, and this not once, but every year, or as often as an assessment was imposed." This is a description of the manner in which the old law of Scotland, with reference to rating means and substance, was acted upon. The Report states, that the general feeling of the country was in favour of rating every man in proportion to his means; but, notwithstanding the feeling in favour of that principle, we shall see what difficulties arose in its application. "When commerce increased, and the state of society, as well as the transactions of individuals, became more complicated, the inconvenience of this mode of proceeding produced attempts to arrive at a proximate estimate of the means and substance of individuals, without a direct and frequent investigation of each man's circumstances." So that it appears that the mode to which it was necessary to have recourse, in order to ascertain the personal means of each individual, was not by a Government officer, who was sworn to secrecy, but a man's neighbour, perhaps a shopkeeper or farmer in the parish, putting an arbitrary value upon his personal property, and leaving the party rated to prove

G. C. Lewis, Esq., M. P.

27th May 1850.

that it was not the true value. That was the manner in which the law was carried into effect. An alteration has been made in the mode of rating in Scotland, which has introduced a new principle; it has enabled the parochial boards to take the option of selecting one out of three modes of rating; the first of those modes is exclusively upon real property, and is described thus:—"One-half of the assessment may be imposed upon the owners, and the other half upon the tenants or occupants of all lands and heritages within the parish rateably according to the annual value of such lands and heritages." This plan is very similar to our mode of rating, but it includes the owner, as well as the occupier. The other two modes include rating means and substance, according to certain proportions. Now, it is important to see what has been the effect of the change, because the law of Scotland, as it existed from about the time of Queen Elizabeth, or a little earlier, down to the year 1845, recognised the rating of means and substance, and therefore there was the practice of the country in addition to an unaltered law. In the year 1845 the practice of the country being to rate means and substance, and the feeling of the country, as is stated by the Commissioners, being in favour of the principle upon which the law was founded, yet the practical difficulties of carrying that principle into effect were so great, that it was found desirable to give the parishes the option of adopting other modes of rating; and we shall see what has been the conduct of the parochial boards when the offer was made to them of other modes of rating. I will read an extract from the last Annual Report of the Board of Supervision, dated August 1849: they state, "In the 880 parishes and combinations in Scotland, the funds for the relief of the poor are now raised in the following manner; first mode"; (that is to say) rating the owners and occupiers of lands without rating means and substance; "first mode with classification;" that is in reference to a circumstance, which, if the Committee wish, I can explain presently; "first mode, with classification, 92; without classification, 407; making together 499; according to the second mode, 34; and the third mode, 40, according to established usage, 52." The second and third modes include means and substance; these numbers make, altogether, 625 assessed parishes in Scotland. So that out of 625 assessed parishes, 499 have voluntarily repudiated the mode of rating means and substance since the year 1845, and only 74 assessments have been made according to the old law of rating means and substance. That change has taken place in rather less than five years, and, as far as I am aware, has been done entirely from the voluntary decision of the parochial boards themselves.

4. Was the rate upon personal property confined to personal property within the parish, or did it extend to personal property without the parish?—I believe that in Scotland any personal property which a person possesses is liable to the rate, no matter where it is situated; I have heard of cases where a person was assumed to be worth some hundred thousand pounds, and was rated accordingly, and was left to appeal, and to prove that it was not the proper amount. Of course the result might be, that such a person would pay nearly the whole rate of the parish. I have heard that persons have actually sold property in Scotland on account of the large rate imposed upon them in respect of personal property not situated within the parish. The inference which seems naturally to arise from these facts is, that however desirable and equitable it may be to impose a parochial tax upon a person in proportion to his means, those means including both real and personal property, the practical difficulties of assessing such a tax are so great as to be nearly insuperable. We have, moreover, the practice of the English Courts, who, in construing the Act of Elizabeth, have limited the words to "real property;" though it is quite clear that the words have merely, by the construction of the Court, been so limited, being sufficiently ample to include personal property if there had been any practical facility for rating it; while in Scotland, where there was a practice of rating personal property, after that practice had existed for two centuries, it has been found so inconvenient, that although the general feeling of the country was in favour of rating all species of property, 499 parishes, as compared with 74 parishes, have preferred the simple mode of rating houses and land within the parish. There is one peculiarity in the Scotch mode of rating which I would wish to advert to: the Committee may remember, that the first class which I read was divided into two parts; it is called the first mode with classification, and without classification; that refers to a peculiarity in the Scotch law of rating of which we know nothing in England; viz., they divide the property into certain

G. C. Lewis, Esq., M.P.

27th May 1850.

certain classes, and they put a different proportion of the rate upon different sorts of property. I have here a detailed account for each parish in Scotland of those varieties, but it is unnecessary for me to trouble the Committee with the details; I can give the Committee a general idea of the practice. We will assume a suburban parish which contains part of a town, with a rural district attached. We will first take the dwelling-houses, which will be entered in the rate-book at 100 per cent.: then we will take the shops; we will suppose them to be rated at 75 per cent.: then we will take the manufactories, and put them down at 50 per cent.: and then we will take agricultural land, and put that down at 35 per cent. An equal rate is then imposed upon all those values; the result, of course, is, that a certain classification of different species of property takes place. The occupier of a dwelling-house pays considerably more in proportion to its annual value than the occupier of a manufactory or agricultural land. This is the mode of rating which is recommended by the Scotch Board of Supervision; they introduce it as far as they are able, and in some cases they have gone so far as to disallow rates upon the ground of their being equal rates, which, to a person accustomed to the English law, sounds very strange; for in England it is a ground of appeal against a rate that it is not an equal rate.

5. Is the rating value, as it is in England, the specific value of the land, or the net income?—The rateable value in Scotland is, I believe, similar to the rateable value in England; it is the net annual value of land.

6. Repairs are deducted from houses?—Yes; I believe it is done in the same manner as in England; there seems to be less litigation in Scotland about assessment than there is in England; they appear to settle matters more amicably; but I believe the assessment is made in the same manner where the rate is imposed upon the occupiers of heritages; but proportions for different classes of property may be taken, and then the rate is imposed equally on the whole, and the result is, that it produces a sort of approximation to a parochial income-tax. There is no doubt that, generally speaking, the income of the occupier of a dwelling-house bears a larger proportion to the rent of that dwelling-house than the income of the occupier of a farm bears to the annual value at which he is rated; and therefore in adopting this mode you approach as nearly as you can to the principle of an income-tax, without going into the income of each individual. This is the mode of rating which Sir John M'Neill, who is the chief member of the Board of Supervision in Scotland, and who is extremely able, and has devoted much attention to the subject, informs me he thinks is the most equitable and the most practicable mode of rating that can be devised; and his opinion is, that it has given great satisfaction in Scotland, as far as it has been carried into effect.

7. That amounts to its being the most equitable way of assessing means and substance?—It is the nearest approximation to a parochial income-tax which can be made.

8. Were the relative proportions at which the different classes of property are assessed recommended by the Board of Supervision?—I believe the proportions vary in different parishes, but I apprehend that the proportions would be proposed by the local Board, and sanctioned by the Board of Supervision. Perhaps the Board of Supervision might suggest alterations.

9. In an ordinary agricultural parish are there not two persons who pay the poor-rate, namely, the owner of the land, and the owner of the tithe?—The owner in this country is never rated; the rate is imposed exclusively upon the occupier of lands and houses.

10. But the sum upon which the rate is formed, is simply the rent and the tithe; and, according to the Scotch method of rating, that upon which the occupier pays, is equal to that which the landlord has: therefore, ought not the rating-book to be formed upon double the amount of the rent in comparison with the tithe, the difference arising from the fact of whether you do or do not rate the stock in trade of the occupiers?—The origin of the rating of tithes is this; that the Act of Elizabeth says, that every parson and vicar, and every occupier of lands, houses, tithes impropriate and propriations of tithes, is to be rated. As the occupier of tithes, whether he be a clerical or a lay occupier of tithes, is to be rated, the question is, whether he shall be rated upon the entire tithe, or whether he shall be rated upon the tithe with certain deductions. And there is another question, whether other persons than the occupiers of

G. C. Lewis, Esq., M.P.

27th May 1850.

lands and houses are to be rated. With reference to the rating of tithes, it must be observed, that tithes are expressly mentioned as a subject of rating in the Act of Elizabeth, and they appear to have been placed in the same position with lands and houses, on the ground that tithe was considered as rent. The Act of Elizabeth certainly contemplated the rating of the rents of lands and houses; it seems also to have considered tithe in the nature of simple rent, and therefore the practice has been to treat it as such, and to impose the rate upon the entire tithe, subject only to deductions for collection, and other outgoings necessary to an incumbent. The manner in which the rate is imposed upon the tithe is, that the overseer takes the commutation rent-charge, and, after making certain deductions (which the Committee will see defined in the Parochial Assessments Bill now before the other House of Parliament), he inserts the total amount in the rate-book; that is the principle upon which the tithe is rated.

11. Is that the invariable practice?—It is: various suggestions have been made upon this subject; and as the question is put to me, perhaps the Committee would wish to hear what they are. It has been proposed not to rate tithe so far as it is a remuneration for services. It has been said that the rateable portion of tithe ought to be that portion which may be considered as the net payment beyond the remuneration for services, and that you ought to deduct from the tithe rent-charge as much as would be sufficient to cover the salary of a curate. This amount has been considered as the measure of that portion of the tithe which is remuneration for services performed; but that principle has never yet been admitted in the legislation of the country; but the entire tithe, with certain deductions, has been rated.

12. Among those deductions, is the cost of collection included?—It is. The best answer I can give to the Committee is to read the clause as it stands in the Parochial Assessments Bill, and which is intended to define the present existing practice with regard to rating tithe: "And be it enacted, that, for the purposes of this Act, the net annual value of tithes and tithe commutation rent-charges, and other payments in lieu of tithes respectively (whether belonging to a parson imparsonee, parson *sine curâ*, vicar or curate, or whether impropriate or appropriate), shall be deemed to be the rent for which, one year with another, the same respectively might reasonably be expected to be let to a tenant undertaking to pay all usual tenants' rates and taxes; and also the first-fruits, tenths, procurations, synodals, and other ecclesiastical dues payable thereout, and to repair and insure the church or chancel (where the reparation and maintenance of the church or chancel is a charge on such tithes, rent-charges or other payments), and to bear the risk and expenses of collecting and housing such tithes, when yielded in kind, and of collecting such rent-charges, or other payments in lieu of tithes." That is the definition which the Bill before Parliament proposes to give of the law of rating tithes.

13. Supposing that the stock in trade of tenants was rated, would it not make a great difference to the tithe-owner?—Unquestionably the tithe-owner in a rural parish would derive benefit from rating the farmer's stock; he is just one of those persons who would derive benefit from rating the farmer's stock. In a rural parish the stock of a farmer is much more considerable than the stock of an artisan or tradesman; and, therefore, if that stock were held to be rateable, which it has never been hitherto, or if it were made rateable, no doubt considerable advantage would accrue to the tithe-owner.

14. Are you aware of the details of the land-tax, and the ground upon which that tax was formed as to the several payers of it?—I know, in a general way, what is the nature of the land-tax.

15. There are three payers in a rural parish; the tithe-owner, the land-owner, and the tenant; and does not the payment of the tenant amount to a very considerable sum?—I am not aware. As I have stated previously, I entertain no doubt, if the question is put to me, whether the clerical tithe-owner would not derive benefit from rating the farmer's stock, assuming that a general rate was imposed upon such stock, that he would derive considerable benefit from it; but I must observe that that benefit which would so accrue to the tithe-owner is a benefit that would be entirely new; he has never hitherto enjoyed that benefit in practice; and, assuming the law to have been correctly laid down in the time of Lord Holt, he has never enjoyed it in law; and, therefore, to introduce that change for the benefit of the tithe-owner, would be giving him an entirely new advantage both in law and in fact.

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16. Are you aware what the actual practice has been in rural parishes as to rating with reference to the tithe?—I am aware that before the Tithe Commutation Act, the practice as to rating tithe varied very considerably. In some cases the rate upon the tithe was paid by the occupier, and no rate at all was imposed upon the clergyman; but since the passing of the Tithe Commutation Act, I believe the practice has become pretty uniform in the manner which I have described. There is no doubt that this Act has operated very considerably to the disadvantage of the tithe-owner with respect to rating, and that is a point which I am desirous of mentioning to the Committee. It has acted injuriously to the tithe-owner in this manner: it has exhibited the entire amount of his tithe in a public and authentic form; and therefore the tithe commutation being known and ascertained, the overseer has put down the tithe-owner in the rate-book at that full amount; but, being himself generally a farmer, he rates other farmers in the parish at an amount less than the net annual value. That practice certainly gives to occupiers of land within the parish an advantage in comparison with the tithe-owner. He puts the tithe-owner, we may say, at 100 per cent., and he puts the occupiers of lands and houses at 80 per cent., or at 85 or 90 per cent., and perhaps sometimes at a less amount; but, at all events, he generally contrives to rate other species of property below the full net letting value. It is in this manner that the present system is detrimental in its working to the tithe-owner; and as I conceive the tithe-owner has a legitimate ground of complaint as to the working of the existing law, I may state that one of the objects which the Bill, which is now before the House of Commons, has in view, is as far as possible to secure a uniform rating of all species of property up to the full value. I need not tell the Committee that any attempt to secure the rating of property up to its full value is extremely difficult; there is always an unwillingness to set down the full value of anything, from an apprehension that it will lead to increased taxation; there is a constant struggle to keep the assessment of property below its full value, partly with reference to other classes of property in the same parish, and partly with reference to the county rate; because if one parish can keep down its rating below that of another parish, although it may be rated fairly as between all persons in the parish, it gains in the county rate, if other parishes are rated up to the full value. Therefore there is a constant disposition to keep the assessment for local rates below the full value; and one of the objects which this Bill has in view is as far as possible to secure a uniform rating up to the real value of the rateable hereditament. As far as that object would be attained, there is no doubt that the practical injustice of which the tithe-owner now reasonably complains, would be remedied.

17. Were not those inequalities taken into consideration at the time of the commutation; and was not a sum of money added to the rent-charge, to provide for the tithe-owner paying the rates?—I am not aware of any such addition having been made with that view.

18. The Committee understand you to say, that the language of the Act of Elizabeth, with regard to the rateability of personal property, is ambiguous?—The words appear to me, although obscure, nevertheless to admit of such a construction as would include personal property.

19. But the words of the Act are ambiguous, according to the interpretation that various judges have put upon them?—They are.

20. It appears, from your evidence, that the decisions of Judges, in interpreting that Act, have been conflicting and inconsistent with each other?—The decisions of the Courts certainly are not very clear and consistent on some questions; but there are some great cardinal points on which the Courts have always been agreed. They have constantly held, that all property, to be rateable, must be locally situated within the parish, that it must be visible, and that it must be productive; those are three principles of rating which have always been recognised by the Courts, and which are of great importance.

21. Are there not decisions of eminent Judges declaring that personal property is not, under the Act of Elizabeth, rateable?—Lord Mansfield, in the case of the King *v.* Ringwood, which is in 1st Cowper, denied that personal property had ever been rated to the poor under the Act of Elizabeth; and he certainly held that stock-in-trade could not be rated. I presume he would have held that, under the Act of Elizabeth, it was not liable to be rated; but I cannot at this moment, without referring to the Report, state that he ever laid down that principle.

G. C. Lewis, Esq. M.P.

27th May 1850.

22. Is there not a similar decision by Mr. Justice Aston?—He was one of the Puisne Judges in Lord Mansfield's time. There is the case of the King *v.* Canterbury, in 4th Burrow; and Mr. Justice Aston in that case stated, that he agreed with Lord Mansfield in denying that personal property had ever been rated to the poor-rate.

23. Are you able to quote the words and reasons that Mr. Justice Aston assigned?—No; but to the best of my recollection all he said was, the practice had been constant not to rate such property to the poor.

24. It appears, from your evidence, that the attempts which have been made on several occasions in various parishes to rate personal property, have turned out to be unsuccessful; and in many cases the difficulty of assessing personal property was of such a nature, that, as you have stated, it was very questionable whether such a rate could be legally sustained?—As far as I am informed of the details of rates made upon personal property, I doubt whether any such rate could be sustained upon appeal.

25. The Committee may infer from your evidence, that your opinion is, that the practical difficulty of levying a rate upon personal property constitutes an insuperable objection to it?—Certainly, that is my opinion; I never heard of any mode by which it would be practicable to levy a parochial rate upon personal property.

26. Are you aware that that very ground was assigned by Lord Mansfield and Mr. Justice Aston for the opinion, that rating personal property was not contemplated by the Act of Elizabeth?—I am quite aware that those were the grounds assigned by Lord Mansfield and other Judges against the rating of stock in trade. They asked, "Upon what principle would you impose a rate upon the goods of any retail dealers?" and they put various cases; but the objection Lord Mansfield made was, to the impossibility of laying down any principle according to which the rate should be assessed.

27. Lord Mansfield's reasoning was against the legality of assessing personal property, upon the ground of the impracticability of doing it?—As far as I remember, his remarks were confined to the case of a rate upon stock in trade when such cases came before the Court. I do not think he made any remarks generally upon the impossibility of rating personal property; but he may have done so.

28. If you imposed a rate or tax upon the profits of capital generally, would that rate or tax interfere with the application or distribution of capital?—It would depend upon the amount of the tax; if it was a moderate tax, it would not interfere with the distribution of capital.

29. A tax, such as the income tax, levied upon the profits of trade, does not disturb the distribution or employment of capital?—No, it does not, so long as the rate is moderate.

30. If a rate were imposed upon the profits of capital employed in any one trade, and not upon the profits of capital employed in other trades, would not the effect of that rate be to disturb the employment of capital in that particular trade?—Clearly it would tend to discourage the employment of capital in the trade which was so rated.

31. If a tax were imposed upon capital employed in the trade of a farmer, and were not imposed upon capital employed in any other trade, would it not have a detrimental effect upon the employment of capital on land?—Yes, I apprehend it would.

32. Would not the effect be, that the tax so imposed upon the capital would fall upon the landlord, and not upon the farmer?—Yes, I have no doubt that local rates, so far as they can be foreseen and calculated upon, are deductions from the landlord's rent. Though they are paid by the occupier, they enter into his calculation in arranging his rent with his landlord; and, so far as the amount can be made a matter of pre-contract, I have no doubt they constitute a deduction from the rent. On the other hand, any sudden or unexpected increase of the parochial expenditure which leads to an enhancement of the rate which was not foreseen, would, until the contract between the landlord and the tenant was re-adjusted, fall entirely upon the tenant.

33. If the farmer's capital that is now employed in agriculture were subjected to parochial rates, would those rates virtually and substantially be paid by the landlord?—I have no doubt the effect would be, that greater deductions from the rent would take place; the result simply would be, an additional rate coming from the same source as at present.

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G. C. Lewis Esq. M.P.

27th May 1850.

34. Consequently, subjecting the farmer's profits to parochial rating would, in reality, be an additional charge upon the landlord's rent?—Yes, it would have that effect, so far as it would lead to any increased taxation of the farmer, as compared with other rate-payers in the same parish; but I am disposed to think, that even if farmers' stock and tradesmen's stock were both rated, the practical effect would not be very considerable, for this reason, that in most rural parishes the only property which would be liable to rating, would be land; and as between the different occupiers of land it would be perfectly immaterial whether you rated the farmer's stock, or whether you left the stock all out of the rate, provided you imposed the rate upon the same principle upon each; the tithe-owner would decidedly be a gainer, if there was much stock of any sort within the parish: but as between the different farmers in the parish the effect would not be great; and I am disposed to think that, taking the whole country through, the alteration of the law with regard to rating the farmer's stock and the tradesman's stock would have very little practical effect—much less than people usually suppose. The great effect would be in semi-rural parishes, in suburban parishes, in parishes which partly consist of houses and partly of land. In these there would be, no doubt, a considerable alteration; but then you would have a set-off, because the tradesman's stock would be assessed, and the farmer's stock would be assessed, and the only persons who would gain, would be the occupiers of dwelling-houses, and the clergyman. With reference to the occupiers of dwelling-houses, I would say, that there is no class of persons, if I had to make the law, whom I should be so unwilling to relieve as that class. I believe the Scotch Board of Supervision have decided very justly to put the highest amount of rating upon the occupiers of dwelling-houses, upon the assumption that the income of the occupier of a dwelling-house bears a larger proportion to his rateable value than the income of any other class. I confess I should be very much disposed to agree with them; and if any alteration were made with reference to the law of rating, there is no class of persons who appear to me less to deserve consideration. I would ask, what equity would there be in relieving the occupiers of houses in Grosvenor-square at the expense of the tradesmen in Bond-street, or what equity would there be in relieving the occupiers of the great clubs in St. James's-street, or the occupiers of houses in St. James's-square, at the expense of the tradesmen of Piccadilly or Pall-mall? I can hardly conceive any shifting of burdens which would have less to recommend it in the way of equity.

35. The object of the present question is not so much to ascertain the exact amount of the burden which would fall upon different parties, as to arrive at the principle upon which the incidents of the burden would depend; the commutation rent-charge you consider as part of the rent?—Yes.

36. The other part of the rent is the landlord's receipt?—Yes.

37. Those two shares of the rent, it is your opinion, are at present equally subject to the poor-rate?—Yes.

38. The Committee understand you to admit, that if the farmer's capital be also subjected to the poor-rate, the pressure of that rate will fall upon the landlord's rent?—Yes, I entertain no doubt of that.

39. Consequently, the effect of subjecting the farmer's capital to the poor-rate will be to increase the pressure of the poor rate upon the landlord's share of the rent?—Yes, that will be the effect of it.

40. But at the same time there will be no corresponding increase of the rate upon the share of the rent which goes to the owner of the commutation rent-charge?—No.

41. Do you conceive that that would be a nearer approximation to justice than the present system?—No, I do not conceive that there is any ground, on considerations of justice, for altering the present law as to the rating of the rent of land. As I have already stated, it seems to me that the clergyman has a fair ground of complaint if the portion of the rent of the land which goes to the landlord, and which is rated in the hands of the occupier, is not rated up to the same proportion of value as that portion of the rent which goes to himself; but as I look upon that portion of the rent of land which goes to the landlord and that portion which goes to the clergyman in the same light, I can see no reason why they should not be rated upon the same principle; and so far, I think, the Act of Elizabeth is founded in justice.

42. Is it your opinion, that if the provisions of the Parochial Assessments Act were strictly carried out, there would be any injustice in the present mode

G. C. Lewis, Esq. M.P.

27th May 1850.

of rating as between the tithe owner and the landowner?—No; I think if the provisions of the Parochial Assessments Act were universally carried into effect according to what was presumed to be the intention of the Legislature, that injustice would never have arisen.

43. Is not a rate illegal if it can be proved that the gross value does not amount to the actual rent paid?—Yes; that is to say, the rated value ought to be the full letting value, subject to legally recognised deductions.

44. Would not the rent actually paid be, in 99 cases out of 100, the best evidence that could be adduced to show the amount at which it would let?——Yes, where it was a rack-rent.

45. The Committee understand your opinion to be, that the owner of the tithe commutation rent-charge is at present subject to no injustice in the rating, except that which may arise from the greater facility that there is of obtaining his net income than there is of obtaining the net income of the other portion of the rent?—I am not aware myself of any other disadvantage to which he is subject than this, that his cards are shown, whereas the cards of the other rate-payers are not shown.

46. And your opinion is, that the most equitable and proper mode of remedying that injustice would be to take the most effectual means of compelling the other party to show the whole of his cards rather than to allow him to withdraw some of the cards in his hand?—Certainly; I think all other occupiers ought to be compelled by some means to disclose the annual value of the land in such a way as to enable an equable rate to be levied. I would not venture off-hand to express an opinion as to what mode ought to be adopted; but there is no doubt that the law ought to put into the hands of the person who makes the rate adequate means of getting at the true value of the land.

47. And your opinion is, that an efficient measure for securing a rating of the full rental of all parties is the true mode of remedying the injustice alluded to?—Yes, that appears to me to be the case. I may, perhaps, take the liberty of observing to the Committee, that Mr. Poulett Scrope's Act has been found to fail in practice, partly from its not being compulsory on all parishes to make assessments under the provisions of the Act, but also from a decision of the Court of Queen's Bench, which has, to a considerable extent, defeated the operation of the Act. That decision was to this effect, that when a parish has gone to the expense of making a new assessment for the purpose of being enabled to charge the rate upon the full value, the overseers may at once set that new assessment aside, and may treat it as waste paper, from the very moment the assessment has been made; they are not at all bound to adopt it. When an accurate valuation up to the full amount of the hereditaments has been made by a skilful and practised surveyor, and the parish has paid for it, the next overseer may say, "I do not think fit to recognise this assessment; I will make another assessment, upon which the whole of the rate shall be levied;" and unless that rate is appealed against, and the magistrates choose to set it aside, the parish may be prevented from adopting the new assessment. The Bill which is now before Parliament renders it compulsory upon the overseers to adopt the new valuation when it has once been made by a skilful person, and sanctioned by competent authority. That is now the law in Ireland. In Ireland the Boards of Guardians provide for making the assessment, and it is made under their direction, and not, as in England, by each parish. The assessment, when made, is sanctioned by the Poor Law Commissioners; and until the Commissioners sanction its alteration, the guardians are bound to levy every rate upon that assessment.

48. Supposing a man occupied his own farm, ought he not in equity to pay something to the poor rate in respect to his being the owner of that farm, as well as the occupier?—According to the present law, an owner in the occupation of his farm pays no more than a person in the occupation of the land of another person; he would be rateable merely as occupier; the law does not look to the fact of his being the owner. The question put to me is, whether in equity he ought to pay more than a person occupying the land of another person. It seems to me that the question resolves itself into this, whether you shall rate owners separately from occupiers; if you rate owners separately from occupiers, then you must rate the owner where the land is occupied by another person; where the owner occupies his own land, he would pay as owner, as well as occupier: and where the land is occupied by a person other than the owner, the owner would be rated distinctly from the occupier. Therefore the two questions resolve

solve themselves into one as to the equity of rating ownership, independently of occupancy.

49. In both cases the subject of rating is the same, the net annual value, whether it accrues to the owner or to the occupier, is the only subject of rating under the present law?—Yes, but then you would rate the same rent first in the hands of the occupier, and next in the hands of the owner.

50. In such a case it represents the whole annual value of the land which is the subject of the rate?—Clearly the effect of that would be to rate the net annual value of the land twice over; first, in the hands of the person who pays the rent, and next in the hands of the person who receives it; and the result would be a deduction from the rent, for it would all fall ultimately upon the landlord. Where the landlord now pays 6 *d.* in the pound, he would then pay 1*s.* in the pound, as compared with other persons occupying different species of property in the parish; but as between persons occupying the same species of property in the parish it would make no difference.

51. If a person occupies his own house, is he not rated upon the annual letting value of that house?—Yes.

52. If a person occupies his own land, is it not right that he should be rated upon the annual letting value of that land?—According to the present law, the occupier of a house, and the occupier of land are rated upon the same principle; if the owners of land were to be rated, as well as the occupiers of land, of course the owners of houses would be rated, as well as the occupiers of houses; there would naturally be the same principle adopted in both cases.

53. Taking the law, and all other matters, as they now stand, is it not considered that a person occupying his own land should be rated to the parochial rates upon the net annual letting value of that land?—Certainly.

54. Therefore, to rate him for anything beyond that would, in reality, though confounded and confused, be to rate him upon the rent of the land, and also upon the profits of the capital employed in farming that land?—Yes; it would be to rate him upon the rent of the land according to a proportion double that at which he is rated at present.

55. If a person occupying land himself is rated for that land at a higher sum than the net annual letting value of that land, is he not to that extent rated upon the profits of his capital employed in farming that land, and not merely upon the rent paid to the landlord?—It appears to me that the incidence of the rate would ultimately be upon the rent; it would not be a deduction from the profits of the occupier; it would ultimately be a deduction from the rent, and, I believe, the practical effect would be simply to double the present rate upon the rent as compared with that which other ratepayers, occupiers of other classes of property, would pay; if it were a parish where there was a great mixture of property, it would make a great change in the incidence of rating; but in a parish which consisted of none but occupiers of lands and houses, it would make no difference at all; the rate would be collected upon a different principle, but the pressure of the burden would be precisely the same.

56. Taking a farm as it is valued for the property tax, there is first the value taken for the rent, and next there is half the value taken for the farmer's profit; is not that half value taken on the capital of the farmer, and not on the value of the land?—I should think that if the income tax were to remain in force for a considerable time at the same amount, that which is called a tax upon the farmer's profits would ultimately fall upon the landlord.

57. Is there not a material difference as to the incidence of any tax, whether we consider it to be a tax imposed upon all classes, or whether we consider it as a tax imposed upon one class only?—Certainly.

58. Would there not be a great difference in the incidence of a rate upon the supposition that it is a rate imposed upon the profits of all capital, or that it is a rate imposed only upon the profits of capital employed in one particular branch of occupation?—Yes; but I would repeat again what I have stated before, which is, that it is very important always to bear in mind the distinction between a national tax and a parochial tax. In considering the incidence of a national tax, you throw all the different interests and trades of the country together: you compare merchants and farmers and tradesmen and railways in a mass, one with another. But when you take a parochial tax, you have to deal with a much smaller area, and practically the variety of occupations and species of property is much less. Therefore, whatever may be laid down in general terms, as to the comparison

G. C. Lewis, Esq. M.P.

27th May 1850.

of the classes of ratepayers, you must look to the actual average circumstances of a single parish. In general you will find that, in a town parish, the whole parish is covered with houses; there is no agricultural land; you have only to deal with houses. But, on the other hand, in a rural parish you have to deal entirely with agricultural land, and there is no house property worthy of consideration; there are a certain number of suburban parishes which are partly covered with houses, and partly consist of agricultural land, but those parishes are in the minority.

59. And there are parishes where there are manufacturing towns?—Yes; that would be a case where there might be a mixture of property, but the ordinary case is where there is no great mixture of property.

60. The object of the question is to ascertain distinctly the effect of a rate levied upon farmers' capital; do you not imagine that all the considerations which you have alluded to tend to strengthen the conclusion previously arrived at, that such a rate, under present circumstances, would in reality be an additional charge upon the landlord's share of the rent?—There is no question of it, so far as it increased the amount actually charged upon each landed property, compared with other sorts of property.

61. Supposing the present Parochial Assessments Act were carried out, and that tithes were made free by law, would not the assessment of the tithe-payers be increased to that amount?—Yes.

62. Therefore they would pay the rates now paid by the tithe-owner?—Yes.

63. If so, is not the tithe-owner relatively to the owner or occupier of land fairly rated upon the income he derives from the land under the present law?—Yes; there is no doubt that that is the case, upon the principle which I took the liberty of mentioning before, that tithe is considered by law as rent, and therefore is rated just like any other rent; if tithe was extinguished, it would re-appear in the shape of landlords' rent, and would be rated as landlords' rent.

64. You stated that one of the great inconveniences under the Parochial Assessment Act arises from the want of a permanent assessment, and that in Ireland the principle has been adopted of making the assessment permanent; have you at all considered whether it would be advisable in England to make a new assessment permanent, till good cause be shown to some competent authority for changing that assessment?—That is a question which has been a good deal considered of late years with reference to Ireland. There has been a general opinion that a new assessment ought not to be altered for a considerable number of years, and a clause was inserted in the last amendment of the Irish Poor Law Act, limiting the number of years within which the assessment was to be altered in the case of agricultural improvements. It was said that frequent revisions of the assessment discouraged the improvement of land. Wherever the rate is high, I think it very likely that successive alterations of the assessment may have the effect of discouraging improvements; but, on the other hand, wherever the rates are low, I have considerable doubts whether they are of sufficient weight to operate in the way of discouragement; and certainly the presumption is in favour of constant revisions of the assessment, and of keeping up the assessment of every species of property to the improved value both in the country and in towns. Perhaps there may be certain cases of agricultural land which would justify a departure from that principle; but I think it is a principle which ought to be guarded with considerable jealousy. It seems to me that the presumption always is in favour of rating every species of property up to its improved value at the given moment, and that as soon as you depart from that principle you open the door to every sort of caprice and unfairness. It is a principle that you cannot absolutely attain; but it seems to me to be the proper principle of rating; and with regard to town property, it is very important to act upon that principle, because we see that in the neighbourhood of London, and of other large towns, new streets are added from time to time, and the houses are very soon occupied by perfectly solvent tenants. Now, I am at a loss to imagine any reason why in such cases the new buildings should not immediately be rated, and the improved value of that property appear in the assessment. Where there are great improvements of town property, there are two circumstances to be considered. There is, first, the case of the different classes of occupiers within the same parish; for instance, if there are new sets of streets built in Paddington or Kensington parish, it is a hardship upon the occupiers of other streets in the same parish that the houses

in

G. C. Lewis, Esq. M.P.

27th May 1850.

in those new streets should not be rated; their rates would be proportionably diminished if the new occupiers were made to contribute to the different parish rates, from the expenditure of which they derive immediate and obvious benefits; such, for instance, as the watching, paving, and lighting rates. But there is another way in which that principle operates: it is in the relation which an old parish near the centre of the town bears to a parish on the outskirts of the town, with reference to the county rate. In Middlesex the police rate and county rates are of some moment. I saw the other day a letter from the parish of St. James, which is a parish entirely covered with buildings and streets, complaining that the assessment of Middlesex was not renewed sufficiently often to include parishes on the outskirts containing an immense amount of new house property, which, it was contended, ought to be brought from year to year into the rate; and that, consequently, in the county rate the parish of St. James was a considerable loser. If there was a good deal of newly-created property arising from year to year which was not in the county assessment, and therefore which escaped the rate, it would, if it were introduced *pro tanto*, diminish the burden of those parishes in the internal part of the town which were covered with houses, and which, therefore, could not admit of any addition to their property. All those are reasons why the principle of revising assessments from time to time, and introducing the improved values into them, should be observed. There is also a large and very important class of property in this country, railroads; they have sprung up within a few years, and they are a species of property which is rated to a very high amount; but if there was any general rule that no assessment should be altered within 10 years, a railroad might remain unassessed for 10 years, and during that time some parishes might be deprived of the rates of property, amounting to a very considerable proportion of the whole rateable property of the parish.

65. Was not the assessment of the county of Middlesex made many years ago?—I do not believe that Middlesex was completely valued for the county rate till about three years ago.

66. Supposing it were desirable to make the assessment less frequently changed than at present, do you see any objection to the assessment being made permanent till cause was shown to some competent authority for the alteration of the assessment?—I confess that my disposition would be to require that those whose duty it was to revise the assessment should keep it as near as possible up to the improved value of the property. In rural parishes the alteration of the value would, for the most part, be very small. Now and then a new house would be built, or there would be an alteration in the value of different farms, which would render an alteration in the assessment necessary; but there would, in general, be very little change. In a town parish, and a parish in a manufacturing district, very great changes would require to be made in the assessment from time to time; and I should hold it to be the duty of those who make the revision of the assessment to keep it up to the improved value without being put in motion by any other parties; because it is to be remembered that anything in the nature of an appeal against an assessment or rating is always troublesome, and is generally expensive and odious. That latter circumstance has great influence upon the clergy; it is an unpleasing task for a clergyman, in general, to appeal against a parish rate; he does not wish to enter into litigation with his parishioners; he wishes to retain his influence over them undisturbed by contests about pecuniary interests; and I believe, in the great majority of cases, from very proper and generous feelings, he restrains himself from appealing against rates, even though they are not equal rates. As far as possible, therefore, I think some public authority ought to step in and save individuals from the responsibility of objecting to an unfair rate; and as far as possible the rate should be made, by a public authority, an equal one.

[The Witness withdraws.

Ordered, That this Committee be adjourned till To-morrow, Two o'clock.

Die Martis, 28° *Maii* 1850.

THE LORD PORTMAN in the Chair.

GEORGE CORNEWALL LEWIS, Esquire, a Member of the House of Commons, is further examined as follows:

G. C. Lewis, Esq., M. P.

28 May 1850.

67. IN speaking of property which is rated to the poor-rate, what should you say would be the proper definition of the words "real property"?—In general terms, all occupiers of real property are rated to the poor-rate, with the exception of certain limited classes of property, such as mineral mines, and ground covered with timber. All other hereditaments or real property are rateable to the poor in the hands of the occupier. It is necessary to bear this fact in mind, in order to guard against the error of supposing that the poor-rate and other local rates fall exclusively upon any class of the community. All classes of the community, whether they be engaged in agriculture, in commerce, in manufactures, or in any other branch of industry, are necessarily, to a greater or less extent, occupiers of lands or houses. A very considerable proportion of the poor-rate and of the local rates is defrayed by the occupiers in towns. There is a return which was made of real property subject to income tax in England and Wales, which classifies that property, and if the Committee wish, I will read to them the heads. It is for the year ending April 1843. The lands are 40,167,088 *l.*; the houses are 35,556,399 *l.*; tithes are 1,960,330 *l.*; manors are 152,216 *l.*; fines, 319,140 *l.* I do not feel quite sure as to the meaning of the word "fines" here, but I apprehend that it must mean fines paid in cases of copyhold upon the renewal of the tenure. Quarries, 207,009 *l.*; mines, 1,903,794 *l.* That item would include mineral mines, which are not subject to poor-rate. Iron-works, 412,022 *l.*; fisheries, 11,104 *l.*; canals, 1,229,202 *l.*; railways, 2,417,609 *l.*; and other real property, 1,466,815 *l.* Now, with regard to lands, which include all land under agriculture, as well as land in a productive state, which may not be strictly considered under culture, it is to be observed, that under the head of "lands," would come houses and buildings used for agricultural purposes, for I believe it to be the universal practice to rate the farm-house and farm buildings together with the farm, and not to rate the house separately; therefore in the poor-rate, houses would only appear where they were separate tenements. Tithes, manors, and fines, might be considered as of the same description as land, and might be added to "lands"; but the other descriptions of property, houses, quarries, mines, iron-works, fisheries, canals and railways, though real property, and though they are rateable property, are not agricultural land, and are altogether independent of agriculture. It is important to observe the rate of increase of different species of property, of which I have here a statement in a smaller number of heads, showing the value of land, houses and railways as between 1843 and 1848. According to the income tax assessment, land in 1843 was 40,167,088 *l.*, and in 1848 it had risen to 41,179,713 *l.*, the increase being 1,012,625 *l.*; houses in 1843 were 35,556,400 *l.*, and in 1848 they were 37,282,140 *l.*, the increase being 1,725,740 *l.* upon the annual letting value of houses; railways in 1843, were 2,417,610 *l.*, and in 1848 they were 5,465,584 *l.*, showing an increase of 3,047,974 *l.*; upon all other real property there was a small decrease; it was 7,661,637 *l.* in 1843, and 7,245,034 *l.* in 1848, showing a diminution of 416,603 *l.* Though the value of land had increased as between 1843 and 1848, yet the value of houses and railways had increased in a still greater proportion. Therefore, assuming that all this property is equally distributed in each parish, which is not a correct assumption, but looking at it in the aggregate, there would be a great relief to the occupiers of land; that is to say, the value of other species of rateable property has increased in a greater proportion than the rateable value

value of land. This account is not strictly accurate for the poor-rate; it only leads to an approximate estimate, but it is the best information to which we have access. Though the rateable value of railways is not correctly given by these figures, there has been a very considerable increase in it between the year 1843 and the year 1848. With regard to any increase in the value of houses, where a parish consists only of houses, there would be no relief either to the agricultural interest or to any other interest; but where new houses are built in parishes, which consist partly of agricultural land, and partly of other species of property, there a relief would be given to the other interests, and that would likewise be the case with reference to railways. Wherever a railway passes through a parish, it raises the value of the land occupied as a railway to a very considerable amount: the rate which was previously paid upon the slip of land covered by the railway was very much smaller than that which it pays under the occupation of the railway, and therefore all classes of occupiers in the parish would benefit by the railway.

68. That would be the effect produced, because the rate was increased upon all the land, instead of being decreased; the rate upon the land occupied by the railway would be higher than it was before the railway was made, and also upon the land near the railway?—The rate is made by taking the assessment of all the property in the parish, and by levying so much in the pound upon that property; we will assume that the parish is wholly a rural parish, consisting only of land under agriculture; we will imagine, for the sake of argument, that the annual value of the land in the parish is 5,000 *l.*; a railway is then made through the parish, and a portion of land which we will assume was previously rated at 200 *l.*, suddenly becomes worth 2,000 *l.*, and the occupiers of the rest of the land, consisting of 4,800 *l.*, find that 1,800 *l.* is added to the valuation of the parish; so that when the poundage rate is calculated, the expenditure of the parish remaining the same, a smaller poundage is imposed upon the whole parish than was imposed before the making of the railway. This is the way in which the other ratepayers would obtain relief from the increased valuation of the property in the parish.

69. The value of land is not necessarily raised by a railway going through the parish?—No, I did not mean to say that the value of other land was increased; all I meant to say was, that the amount of rate paid by each rate-payer would be diminished by the increased value of the railway property in the parish. Precisely the same effect would be produced by the building of a new street, or the making of a canal or wharf, or any other improvemnt; assuming that the burdens of the parish remained the same, or only slightly increased, the new rateable property would be thrown into hotch-pot with the other property of the parish, and would necessarily relieve the contributors to a uniform parish rate. The amount of rates which are paid by towns is very considerable in England. It is difficult to arrive at any precise conclusion as to the comparative burden upon town parishes and upon rural parishes. I have here some particulars which were obtained several years ago, with a view of ascertaining the comparative pressure of the local rates upon rural parishes, and upon town parishes, and I can state them to the Committee; they are not very complete, and it is exceedingly difficult to get a complete account of all the local rates which are levied throughout the country, inasmuch as there is no annual return made to Parliament of all of them, and the amounts vary in different parishes; but it appears to me that, upon the whole, it may be said that the pressure of the local rates, in comparison with the assessments, is rather greater in town parishes than it is in rural parishes.

70. Do you mean that the rate in town parishes is a larger per-centage upon the new per-centage assessment than in rural parishes?—Yes; the poundage is greater; of course the question still remains whether that assessment bears the same proportion to the income of the rate-payers; I am disposed to think that in towns the assessment bears a smaller proportion to the means of the rate-payers than it bears in the country; but that is a fact which cannot be ascertained with statistical accuracy.

71. Do you mean a smaller proportion to the income derived by the parish; a smaller proportion in reference to the means of the rate-payers?—I mean that the means or ability of rate-payers in towns are greater than the means or ability of rate-payers in the country.

G. C. Lewis, Esq., M. P.

28th May 1850.

72. In fact, the rates press less heavily upon the occupiers of the town than they do upon the occupiers of the rural parts of the parish?—Yes, I think that is the case; I think, generally, persons in towns pay their rates with greater facility than persons in the country.

73. Is it not necessarily the case, that where the assessment is put at a low figure, where the standard of assessment is low, the poundage is great, so that a higher rating upon that assessment, the assessment itself being a low one, is fair to everybody in the parish; the amount of the poundage, taken by itself, would prove nothing?—If the property has been assessed below its full value, the proportion of the rate to the assessment would be deceptive.

74. It does not signify what the assessment is, so long as everybody is fairly assessed, whether it is put at two-thirds or three quarters of the letting value of the property; but the poundage must necessarily be higher upon a low assessment than it would be upon a high assessment?—No doubt it is immaterial to the different ratepayers in the parish if the assessment is below the full value, provided it be a uniform assessment; but if you come to assess the county rate it ceases to be immaterial, because one parish may gain an advantage over another parish in the same county, if the assessments in the two parishes are made on different principles.

75. Did you not state that the poundage rate in town districts was frequently higher than in agricultural districts?—Yes; I believe in general the poundage rate in town parishes upon the assessment is somewhat higher than in rural parishes.

76. That only proves that in rural parishes the assessment is put higher than in town parishes, and that accounts for the poundage being higher in town parishes?—It might prove that fact; but, on the other hand, I have no reason to believe that the assessments in towns are lower, as compared with the real value, than they are in the country.

77. In what manner have you calculated the amount of assessments upon rural parishes?—I will read one or two statements to the Committee. These facts were obtained about six or seven years ago; they are not very recent, but they were quite accurate at the time they were obtained, and for the purpose of comparison they still hold good. In the parish of St. Mary, Whitechapel, the poor-rate and county and police rates were 2 *s.* 10 *d.*, the church-rate 1 *d.*, the paving rate 1 *s.* 3 *d.*, the cleansing, lighting, and highway rate 8 *d.*, the sewer rate 2 *d.*; making in the whole, 5 *s.* In Christchurch, Spitalfields, 5 *s.* 7 *d.* was the amount of the different rates; in St. George's, Hanover-square, they were only 2*s.* 3*d.*, that being a rich parish.

78. Was not the cleansing rate exceptional?—I cannot answer that question. In St. Mary, Lambeth, the rates were 4 *s.* 7 ½ *d.*; in St. Mary Magdalen, Bermondsey, the rates were 5 *s.* 10 *d.*; and in Faversham borough, 5 *s.* 5 *d.* I have here some rural parishes; in the parish of Graveney, in Kent, the whole rates were 1 *s.* 6 *d.*; Goodnestone, 2 *s.*; Bromley, 3 *s.* 3 *d.*; that contains a town; Farnborough, 3 *s.* 10 *d.*; the parish of Orpington, 3 *s.* 6 *d.* In St. James's, Dover, the rates are 2 *s.* 3 *d.* only. On looking through all the different parishes it appears to me, as far as I can form a judgment from those figures, that the rural parishes pay a somewhat smaller poundage than the town parishes.

79. In that account you have given of the metropolitan parishes, is there not likewise a heavier charge for police rates?—I include all local rates.

80. Which are assessed nearest to the net annual value, the motropolitan parishes or the rural parishes?—I cannot answer that question; I should doubt whether any general answer could be given; but I have no reason to believe that, generally speaking, the assessment is lower in towns than in the country.

[*The Paper is delivered in, and is as follows:*]

NAME of PARISH.	Value of Property.	NUMBER AND AMOUNT OF RATES IN THE £. PER ANNUM.							
		Poor Rate, Police and County included.	Church Rate.	Paving, Cleansing, Lighting, Highway, &c. Rate.	Sewer Rate.	Burial Ground Rate.	Borough Rate.	County Rate.	Total Amount of Rates.
Croydon:	£.	s. d.		s. d.					s. d.
Addington	3,480	2 at 1 – 2 –	1 – 6d.	Highway – 6	– –	–	– –	– –	3 –
Sanderstead	3,331	1 at 1 – 1 at – 9 – 1 9	1 – 4d.	,, – 4	– –	–	– –	– –	2 5
Woodmansterne	1,784	2 at 1 6 – 3 –	1 – 2s.	,, – 1 –	– –	–	– –	– –	6 –
Chertsey:									
Horsell	3,541	2 at – 6 1 at 1 – – 2 –	1 – 2d.	,, 3 at 2d., 3d., 8d. 1 1	– –	–	– –	– –	3 3
Pyrford	2,438	3 at 1 – 3 –	1 – 3d.	,, 2 at 1s. – 2 –	– –	–	– –	– –	5 3
Weybridge	5,060	2 at 1 – 2 –	1 – 2d.	,, 2 at 6d. – 1 –	– –	–	– –	– –	3 2
Orsett:									
Fobbing	3,400	3 at – 6 – 1 6	1 – 2d.	,, – 3	– –	–	– –	– –	1 11
Little Thurrock	2,553	4 at – 6 – 2 –	1 – 2d.	,, – 3	– –	–	– –	– –	2 5
South Ockendon	5,261	3 at – 6 1 at – 4 – 1 10	1 – 3d.	none –	– –	–	– –	– –	2 1
All Saints, Hertford	4,522	4 at – 9 – 3 –	1 – 6d.	Highway – 6 Paving and Lighting 1 –	– –	–	1 – 6d.	– –	5 6
St. Andrew ,,	6,380	3 at 1 – 3 –	1 – 1s.	Highway – 9 Paving, &c. – 1 –	– –	–	1 – 5d.	– –	6 2
St. John ,,	6,124	2 at 1 – 2 –	1 – 6d.	Highway – 4 Paving, &c. – 1 –	– –	–	1 – 5d.	Part of parish out of borough, 2, 2d., 1½d., = 3½d.	4 6½
Little Berkhamstead	2,566	4 at – 6 – 2 –	1 – 4d.	In 1843, Highway – 9	– –	–	– –	– –	2 4
Watton	5,274	2 at 1 – 2 –	1 – 6d.	In 1845, none –	– –	–	– –	– –	2 6
Eastry:									
Berfrestone	576	1 at – 6 – – –	1 – 6d.	none –	– –	–	– –	– –	1 –
Eastry	6,791	1 at – 9 1 at – 7 2 at – 6 – 2 4	1 – 2d.	Highway – 5	– –	–	– –	– –	2 11
Eythorne	2,392	1 at 1 – 1 at – 9 1 at – 6 – 2 3	1 – 2d.	,, – 6	– –	–	– –	– –	2 11
Elham:									
Hawkinge	326	4 at 1 – 4 –	none –	none –	– –	–	– –	– –	4 –
Strandford	2,008	3 at – 6 – 1 6	1 – 2d.	Highway – 10	– –	–	– –	– –	2 6
Postling	1,327	1 at 1 – 3 at – 6 – 2 6	1 – 4d.	,, 2 at 10d. – 1 8	– –	–	– –	– –	4 6
Hollingbourne:									
Broomfield	1,356	2 at 1 – 2 –	1 – 4d.	,, 2 at 6d. – 1 –	– –	–	– –	– –	3 4
Langley	1,547	1 at 2 – 1 at 1 – 3 –	1 – 6d.	,, 1 at 10d. – –	– –	–	– –	– –	4 4
Thornham	3,534	2 at 1 – 2 –	1 – 4d.	none –	– –	–	– –	– –	2 4
Chatham:									
Chatham:	32,806	4 at 1 – 4 –	none –	Highway – 6d. Lighting and Watching – 9d. 1 3	– –	–	– –	– –	5 3
Grange	515	1 at 1 6 – – –	none –	Highway – 6	– –	–	– –	– –	2 –
Isle of Thanet:									
Minster	8,923	1 at 1 – – – –	1 – 2d.	,, – 6	– –	–	– –	– –	1 8
Monkton	5,063	2 at – 9 – 1 6	none –	,, – 3	– –	–	– –	– –	1 9
Birchington	3,625	3 at 1 – 3 –	none –	none –	– –	–	– –	– –	3 –
St. Mary, Whitechapel	93,043	1 at 2 10 – – –	– – 1d.	Paving – 1 3 Cleansing, &c. – 8	about 2d.	–	– –	– –	5 –
Christchurch, Spitalfields	31,000	4 at – 10 – 3 4	– – 3d.	About – 1 10½	1½d.	–	– –	– –	5 7
St. Martin-in-the-Fields	249,765	– – – 2 –	– –	– – – 6	3d.	–	—	—	—
St. George, Hanover-square	432,578	– – – 1 5	– –	Paving – 6 Macadamising, &c. – 4	– –	–	– –	– –	2 3
Not including Knightsbridge, and Outward	217,022	– – – 1 5	– –	Paving, &c. &c. – 1 4	– –	–	– –	– –	2 9
St. Clement Danes	79,085	– – – 2 8	– – 2d.	– – – – 11	– –	–	– –	– –	3 9
St. Anne, Westminster	67,443	– – – 2 4	– – 2½d.	– – – – 8	– –	–	– –	– –	3 2½
St. Mary, Lambeth	406,000	3 at 1 – – 3 –	In 1842, was 4d.	2 Highway, 4½d. and 2d. For lighting, the parish is divided into five districts, three under Local Acts, from which no Returns are obtained. One district pays one rate at 4d., and one district pays two rates at 4d. – –	6d. on Assessment, £. 221,354	1d.	– –	– –	4 7½

NAME of PARISH.	Value of Property.	NUMBER AND AMOUNT OF RATES IN THE £. PER ANNUM.							
		Poor rate, Police and County included.	Church Rate.	Paving, Cleansing, Lighting, Highway, &c. Rate.	Sewer Rate.	Burial Ground Rate.	Borough Rate.	County Rate.	Total Amount of Rates.
	£.	s. d.	s. d.	s. d.					s. d.
St. Mary, Magdalen, Bermondsey	107,977	- - - 3 6	- - 2 d.	- - - - 1 8	6 d.	-	- -	- -	5 10
Faversham (Borough)	15,352	{2 at - 6 / 2 at - 9} - 2 6	- - 3 d.	{1 Highway, about - - 7¾ / 1 Pavement - - 7¼}	- -	-	1 s. 3 d.	2at1 d. each	5 5
Graveny - - -	3,147	2 at - 6 - 1 -	- - 2 d.	1 Highway, at - - 4	- -	-	- -	- -	1 6
Goodnestone - -	663	2 at - 6 - 1 -	- - 6 d.	1 ditto - - - - 6	- -	-	- -	- -	2 -
Bromley - - -	17,078	{3 at - 8 / 1 at - 6} - 2 6	- - 6 d.	1 ditto - - - - 3	- -	-	- -	- -	3 3
Farnborough - -	1,905	2 at 1 6 - 3 -	- - 10 d.	- - - - -	- -	-	- -	- -	3 10
Orpington - - -	3,276	{2 at - 9 / 1 at 1 -} - 2 6	- - 6 d.	1 Highway, at - - 6	- -	-	- -	- -	3 6
Dover:									
St. James - -	22,050	{2 at - 6 / 2 at - 4} - 1 8	- - 3 d.	Paving - - - - 4	- -	-	about 8 d., paid out of Poor-rate	- -	2 3
Hougham - -	5,062	{2 at - 8 / 2 at - 4} - 2 -	- - 4 d.	{Highway - - - 7 / Lighting, about - - -½}	- -	-	- -	- -	2 11½
Caple - - -	1,453	4 at - 9 - 3 -	- - 3 d.	Highway - - - 6	- -	-	- -	- -	3 9
Sevenoaks - - -	14,612	{1 at 1 6 / 1 at 2 -} - 3 6	{1 at 9 d. / 1 at 3 d.} 1 s.	{Highway - - - 8 / Lighting & Watching 1 -}	- -	-	- -	- -	6 2
Penshurst - - -	5,128	2 at 2 - - 4 -	- - 3 d.	Highway - - - 10	- -	-	- -	- -	5 1
Halstead - - -	1,422	3 at 1 - - 3 -	- -	- - - - -	- -	-	- -	- -	2 -
Maidstone - - -	73,635	2 at - 9 - 1 6	- - 3 d.	{Highway, Paving &c. about -} 1 7	- -	-	2 at 4 d.	- -	4 -
Linton - - -	2,743	4 at 1 - - 4 -	- - 7 d.	- - - - -	- -	-	- -	- -	4 7
Teston - - -	1,803	1 at 1 - - - -	- - 3 d.	- - - - -	- -	-	-	- -	1 3

81. Do you know whether that is upon the rack-rent assessment?—Those assessments are parochial assessments, and some perhaps are higher than others. All calculations of poundage are liable to this error, until there is a uniform assessment throughout the country; but that is inherent in the circumstances of the case at present; all we can obtain is the assessment and the poundage, without having a re-valuing of each parish for statistical purposes.

82. At the time the Returns were made which you have now quoted, you were a Poor Law Commissioner?—I was.

83. Did you come to the conclusion that the assessments of various parishes throughout the country approached so nearly to an equality, as to enable you to say that the ratings upon those assessments were a fair indication of the charges upon the parishes?—I should say, allowing for compensation of errors, that a fair inference might be drawn from the ratings upon the assessments of the different parishes, though there is no doubt the assessments vary to a considerable extent.

84. When you state that the assessment upon towns bears a greater proportion to the capacity of payment of the inhabitants than the assessment upon rural parishes, does the statement of that opinion amount to any thing more than this, that the inhabitants of towns are persons generally of greater wealth than the inhabitants of rural parishes?—That is my meaning.

85. And, in addition to that, those who occupy shops in towns have a stock in trade which is not rated, from which they gain a living?—Yes; I believe that the general means of the various occupiers of houses in towns are greater, as compared with the rateable value of the houses, than the means of the occupiers of lands in the country. The causes are various, and some of them have been adverted to by the Committee.

86. Is it not the fact, that there is a large class of persons in this country who possess property in rural parishes, but who reside in town parishes?—Unquestionably; and there is another large class of persons who for the most part reside in towns, and whose property, therefore, would come to the benefit of the rates in towns; I allude to the ordinary case of persons who make fortunes abroad, who go to India, or who have traded in various parts of the world, and who retire from business after having lived in Canton or Buenos Ayres, or some distant part of the world; they come to England in the latter part of their life, and invest their property in the funds, or in other securities. They are very likely

G.C.Lewis, Esq., M.P.

28th May 1850.

likely to choose towns as their permanent residence, either London, or some large town. All that class of persons would contribute from their means to the rates of the towns: and no doubt their ability to pay, as compared with the greater part of the occupiers in the parish, would be very considerable.

87. The question has reference to a different class of persons from those; do you not conceive that there exists an extensive class of persons who usually reside in the county town, or some large town in the county, but who possess small properties in the agricultural districts in those counties?—Yes, there is such a class of persons; I do not think they are very numerous in England, not so numerous as in continental towns.

88. So far as there exists a class of persons living in towns, but possessing property in the country parishes, it is opposed to the inference that you draw, that the inhabitants of towns are assessed at a less amount in proportion to their power of payment than the inhabitants of the country?—No; I think in that case the inference would hold good, because they would be the receivers of rent, and their rent would be surplus means beyond the rate which they pay in the town. It is true that the rent which they receive is subject to the rate in the rural district; but it also constitutes their ability to pay after it has been rated.

89. The rent which they derive from the rural parish is assessed, and the rent which they derive from the town parish is also assessed; can you, then, for any practical purpose, depend upon the fact that the accident of their residing in the town makes the rates upon that town less burdensome than the rates upon the country parishes?—So far as they receive rent, it is surplus income; it constitutes a portion of their means to pay the rate, whether it arises from houses or from land.

90. Take the case of an individual possessing an income of 1,000 *l.* a year derived from property, neither in the the town parish, nor in the rural parish, but resident for 12 months in a town parish; contrast the effect of that with a second year, in which we will suppose him to reside six months in the town parish and six months in a rural parish, and again, with a third year, in which we will suppose him to reside the whole 12 months in a rural parish; could you, the rate still remaining the same in the town and rural parish, draw the inference of there being any difference in the incidence of the rates, or in the hardship connected with them?—It does not appear to me that the residence of such persons in towns alters the incidence of the rate. I did not, so far as I am aware, express any such opinion, nor did I say anything about hardship; but I cannot help thinking, that if a person deriving rent from land, is the occupier of a house in a town, you must take that income into consideration in estimating his means of paying the rate upon that house.

91. The questions are directed not to the fact that there is that difference but to the fact, as put in the former question, whether it was a difference of such a nature that any practical conclusion as to the comparative pressure of the rating could be drawn from it?—I did not venture to draw a conclusion; I left that for the Committee; but I stated my opinion upon the matter of fact. Perhaps I may be allowed to add one fact, which was adverted to in the examination of yesterday. It was as to the amount of the county-rate in Middlesex and Surrey. I said, that whatever change might take place as between different parishes on account of the rating of the stock of tradesmen in the metropolitan parishes, no very great relief would be afforded to the rural parts of either Middlesex or Surrey, on account of the very small poundage of the county-rate; these are the facts: in Middlesex the present assessment is 7,754,328 *l.* The county-rate in 1848 was 2¼*d.* in the pound. Probably it would require a very considerable change in the assessment to relieve any body to the amount of a farthing in the pound in Middlesex. In the county of Surrey the present assessment is 2,456,087 *l.*: in the last two years, 1848 and 1849, the county-rate has been 3½*d.* in the pound, producing 35,817 *l.* In 1841 the rate was 4*d.* in the pound, and in consequence of the increase in the assessment that has been made in the interval, the last rate was only 3½*d.* in the pound; therefore it must be obvious to the Committee that it would require a very great alteration to be effected by rating stock in trade or by rating any personal property of that nature, to make a considerable change in the burden of the county-rate in these two counties.

G. C. Lewis, Esq., M. P.

28th May 1850.

92. Will you be kind enough to make any observations that you have to make to the Committee on the subject of the assessment of railways?—The assessment of railways has become practically a question of great importance, owing to the great increase in the assessable value of railways; the assessment of railways must be now between five and six millions a year. The quantity of property vested in shares in railways, the number of persons who are interested in that property, and the number of parishes through which railways pass, are now so great, that the question of rating railways has assumed a high degree of importance. When rates were first imposed upon railways, the overseers, who made the rates in each parish with the help of surveyors, applied the existing law as they best could to the rating of railways. The nearest analogy which probably could be found, was that of the case of canals. The general principle is a clear one, viz. to take the net annual value of the land as improved in the hands of the railway company, without reference to their profits as carriers; that is, to take the rent which would be paid by a tenant to whom the line should be leased. This is the principle; but when it was attempted to apply it in practice, though when so stated it appears to be simple, very great difficulties arose. One of the greatest difficulties seems to arise from this cause: most sorts of rateable property lie exclusively within the parish which makes the rate; for example, houses or farms, which are the ordinary subjects of rating, or a manufactory or a coal-mine, all lie within the parish in which the rate is made, and the overseer has only to consider what the probable net annual value of such occupation may be. But with regard to a railway, which passes through a long succession of parishes, he is unable to use any such guide; he must consider what would be the probable letting value of the entire line, and he must then take such proportion of that entire value as falls within the particular parish. There is also a further complication arising from the presence of buildings, or a station, in the parish. In some cases there is a station in the parish, and in others there is not, and that adds to the difficulty of making a fair rate upon the railway. Now, the overseers of each parish make the rate without reference to the rate in any other parish. If the railway passes through 30 or 40 parishes in succession, each parish is entitled to make its own rate, without any reference whatever to the aggregate that would be produced by adding together the rates of the different parishes. If the rates were made fairly, by adding up the assessments in all the different parishes through which the line passes, you would arrive at the total annual value of the railway; but, in point of fact, I do not believe the overseers ever proceed by any such method; they make a sort of calculation as to the amount which may be considered to fall within their parish, and they assess the railway accordingly, leaving the railway company to appeal. Or it may so happen, that a compromise is made with the directors, and an arbitrary sum is set down. This is the way in which railways are practically assessed. There is also this further difficulty, that when the total value of the line has been ascertained, a distribution of that total must be effected upon variable principles. It cannot be divided equally amongst the different parishes along the line by a simple mileage, on account of the difference in the traffic. This is merely a particular instance of the difficulty which arises in attempting to divide the total among the different parishes; but the overseers do not, for the most part, proceed from any total; they merely form a conjecture as to the probable amount of value which belongs to that part of the railway which is in their parish, and the process is, as far as I am aware, rather a rude and conjectural one. The railway companies further complain, that they have great difficulty in obtaining any clear statement of the law upon the subject of rating; they say that if they appeal upon a particular point of law, the Court merely decide the point that is raised, and they get no general statement of the law of rating railways laid down, and the result is, that they are rated considerably above the just amount. They also complain of the tribunal of quarter sessions; they say that they wish for some other tribunal. Also they allege another complaint, that is, that unlike all other interests, they are rated upon the profits of their trade, and they say they are rated as carriers. Now, after having read with all the care I am able to give to the subject, the decisions of the Court of Queen's Bench upon the rating of railways, I am unable to see that any such principle as that of rating railway companies upon the profits of their trade has ever been laid down by the Court. I can likewise quote, what is still more to the purpose than my own opinion, the opinion of very competent authorities on the subject, with whom I have conversed, and

G. C. Lewis, Esq., M. P.

28th May 1850,

and who have come to the conclusion that the Court has not laid down the principle of rating railway companies upon the profits of their trade. All the Court of Queen's Bench have said is this: in order to obtain the letting value of the railway, it is necessary to consider the profits of the carrying trade. Of course a line of railway which has a large traffic is more valuable than a line of railway which has a small traffic. If two lines of railway precisely similar in other respects, but one of which had a large traffic, and the other had a small traffic, were to be let, it is quite clear that the rent which one would produce would be much greater than the rent which the other would produce. Therefore it is necessary, in the case of railways, to advert to the profits of the carrying trade. But those profits are looked to merely with a view to arrive at the net annual value of the railway. This is, according to my understanding, the principle upon which the Court acts, and it is unquestionably a perfectly correct principle of rating. It is the principle which is adopted in regard to all other species of property. We look at any accidental circumstances which may arise, and which make one property more valuable than another. Take, for example, two houses in London, precisely similar in other respects, but placed in different situations. Take a house in Russell-square, and a house in Belgrave-square: the one may be an exact counterpart of the other; but, from the difference of situation, the value of the one house would be much greater than the value of the other, and the rate upon the one would be much greater than the rate upon the other. Take the case of houses used for the purposes of trade in Piccadilly or Bond-street, the value of such shops will be much greater than the value of shops in a remote and less frequented quarter of the town; that difference in value would arise from the difference in the situation; and it would be precisely analogous to the consideration of the profits of trade in the case of a railway. It has a value in reference to its circumstances, and those circumstances must be considered in assessing the net annual value of a railway. The railway companies also say, that the demiseability of a railway is a very inconvenient principle to found a rate upon. They say, that railways are, in fact, not a subject of demise like most other species of real property, and therefore the net annual value of a railway is always a matter of very uncertain conjecture. This objection has, no doubt, considerable weight in it: but there are other species of property to which the same objection would apply, such as canals, wharves, and docks, all of which are rateable, and which nevertheless are very seldom the subject of lease. Some railways have, however, been let, and the letting value always admits of determination, within certain limits of error. With reference to any particular remedy for the grievances complained of by railway companies, it appears to me that it is necessary to lay down at the outset, that no exceptional or peculiar principle of rating should be admitted in the case of railways. It is undoubtedly true, that, owing to the effects of over-speculation, railway property is now in a depressed state, and is very sensitive to anything like an excessive rate. But it has never been the practice to make any allowance in the way of rating for a depreciation of property. The rate follows the value of the property, whatever that may be. If the value of the property rises, the rate rises, and if the value of property falls, the rate falls. It has never been recognized as a ground for an exceptional mode of rating, that the value of property is depreciated. I have expressed the opinion, that no exceptional mode of rating should be admitted with reference to railways: and this would be, in my judgment, a fatal objection to the principle which has been proposed on behalf of railway companies, to limit the assessment to 25 per cent. of the gross receipts, which is a perfectly arbitrary line. It might, in some cases, be high, and in other cases it might be low; but it is a principle which has never been admitted with regard to any other class of property, and I am unable to see why it should be admitted with regard to railways, and not with regard to canals and other species of property; I should object to the admission of any such principle. But there is still some validity in the complaints of the railway companies with respect to the practical difficulty which arises in applying the existing principle of rating to their property, and it would be very much to be desired if the application of the law could be facilitated, either by a statement of its principle (though I have no great faith that any declaration of the law could make it much clearer than it is at present), or by devising some means by which some public authority might make an assessment for rating the entire line, and proceed to divide that assessment amongst the different parishes, according

G. C. Lewis, Esq., M.P.

28th May 1850.

according to an equitable principle. If that could be done by some one authority (for example, the Railway Commissioners), it appears to me that there would be a better chance of arriving at a fair result than is possible at present, from the uncombined operation of different parishes. What you want is to get at the total amount of assessment for each railway, and to divide it according to some fair principle among the successive parishes. If that could be done, and if the value could in that way be ascertained, leaving each party, the railway company and the other ratepayers, to appeal to the courts upon questions of law, it seems to me that a great practical improvement could be effected; but I am unable to see that any other partial remedy could be fairly introduced with the view of favouring railway property as compared with other species of property.

93. Are there any great difficulties connected with the rating of railway property which are not common also to canal property?—No; I am not aware at this moment of any of the difficulties mentioned by the railway companies, which would not also, in some degree, apply to canal property. Practically, there are more railways than canals in the country, and the value of railway property is greater. In all matters of rating, the assessment, after a time, resolves itself into a sort of compromise between the conflicting interests; canals having been in existence a longer time, they have found out what is the assessment they are willing to pay, and the assessment that the parishes through which they pass are content to exact from them, and probably the matter has shaken itself down into something like equilibrium. With railways at present there is more friction, and more disposition to litigation. I understand that at present there is a great deal of litigation threatened throughout the country, and some in progress.

94. Should you not imagine that the state into which the question of rating as between the parishes and canals, as you have very aptly expressed it, has shaken itself down, would be a strong indication from which the Committee might draw a conclusion as to the course it was desirable to pursue upon the question of rating between the parishes and railways?—There is no doubt that if the Legislature were not to interfere, the parties would sooner or later come to some arrangement.

95. If the Legislature did interfere, would not the state into which the question as between canals and parishes had shaken itself down, be a good indication of the settlement to be made of the question of rating between the parishes and railroads?—Certainly; the Bridgwater Canal case has been referred to in the decisions upon the rating of railways, and no doubt the arrangements made with canals would afford some assistance in determining the practical question; but still the unwillingness to acquiesce in the rates that have been made is so great, that I am afraid there is still likely to be much litigation.

96. Looking to the inequality of the assessment between different occupiers in the same parish, and between different parishes in the same union, have you thought of any mode by which the local assessments might be made so as to diminish, if not entirely to destroy, those inequalities?—No better mode has occurred to me than that which is traced out in the Parochial Assessments Bill now before the other House of Parliament. That Bill is, in fact, an attempt to carry more completely into effect the principle of the existing Parochial Assessment Act, which is known by the name of Mr. Poulett Scrope's Act. This Act directs that the assessment shall be made up to the full letting value. It enables the guardians to employ a surveyor, and to charge the expense of making the valuation upon the rates; and when that valuation has been made, the overseers, according to the decision of the Court of Queen's Bench, are at liberty to follow that assessment; but inasmuch as the Court of Queen's Bench have decided that they are at liberty to follow the assessment, but are not bound to follow it, the assessment, after having been carefully made, and at considerable cost, may be set aside, and thus become utterly useless. This is a great defect in the existing law. And there is also another defect; there is a want of uniformity in the revision of value, except with regard to the county rate. With regard to the county rate, the magistrates have the power of making the assessment of different parishes uniform, and they have exercised that power in many counties in England. In many counties the assessment for the county rate is very fairly made, but there is no such general assessment for the poor rate and for the other rates. It seems to me desirable that there

G. C. Lewis, Esq., M.P.

28th May 1850.

there should be a body of magistrates acting for the county, who should have jurisdiction over all the parochial assessments; that they should direct one assessment to be made; that there should not be one assessment for the county rate and another for the poor rate, and another for the church or the highway rate, but that there should be one assessment for each parish; that it should be prepared by the overseers, or any persons appointed by the committee of county magistrates; and when once that assessment had been properly made, and duly sanctioned by the county board, the overseers in imposing the rate should be bound to follow that assessment, and should not be at liberty to depart from it, until an alteration in the assessment should have been sanctioned by the proper authority. In that manner you would secure, as far as possible, a uniformity of assessment, as between different ratepayers in the same parish and between different parishes in the same county. You would likewise secure the assessment being framed upon legal principles.

97. That would be desirable if you assume that the law is to remain as it is now with respect to the kind of property which is to be assessed?—The machinery would be applicable to any mode of assessing property, whatever the principle of assessment might be. It would follow the variations in the law. The Bill which is now before Parliament assumes as its foundation the existing law of rating; it does not alter it in any respect; but if that law of rating were altered, this machinery would be equally applicable to the altered state of the law.

98. What advantage do you think there is in a select number of the magistrates at the quarter sessions being chosen as a board, instead of leaving the jurisdiction as now in each petty sessions?—It appears to me that the difference would be this; it would be one authority for the entire county, instead of having a different set of magistrates for each locality.

99. In point of fact, the jurisdiction alluded to, of magistrates in petty sessions, is no jurisdiction at all; they have not the power of refusing to sign a rate, if, on the face of it, it appears to be regular?—Signing a rate is a ministerial act. The magistrates cannot refuse to sign the rate, if the rate be in legal form; but I understood the previous question to allude to the appeal to the special sessions against the rate; the question there would be a question of value, and the magistrates in special sessions have the power of amending the rate.

100. The object of the question was to ascertain what greater advantage there would be in having a committee of magistrates than in having the jurisdiction of magistrates at special sessions?—There would not be many persons whom it would be important to have on a permanent committee of magistrates to superintend all the valuations of the county. In general, there is only a small number of persons who will take an interest in such a subject, and who are willing to assist in superintending the assessment for the county rate. You cannot expect all the magistrates in the county, or even all the magistrates in petty sessions, to interest themselves about so dry a subject as that of the valuation; but if a small number of persons will undertake to superintend the valuation of the county, they acquire a sort of professional acquaintance with the subject. Though they may not be professional valuers, so as to be capable of valuing a house or a field, they understand the principles upon which valuations are to be superintended, and they are competent to select the best informed individuals, who would be most likely to make honest and correct valuations. Judging from the analogy of the manner in which assessments for the county rates have been made in many of the different counties in England, I think, if that principle were extended to assessments for the poor, and other parochial rates, a considerable improvement would take place. It would be desirable that the magistrates who act upon the county committee should have the power of moving to different parts of the county, if they are disposed to take that trouble. I know one county (Devonshire) where the magistrates took a good deal of pains about the re-adjustment of the county assessment; they travelled over a considerable part of the county, and visited different places, and in that manner saved other parties the expense and inconvenience of coming up to the county town. It would be an advantageous arrangement if that principle could be introduced into the Parochial Assessment Bill; but I cannot help thinking that it would be a considerable superiority over

G. C. Lewis, Esq., M. P.

28th May 1850.

the present system to have a permanent committee of magistrates to superintend Parochial Assessments.

101. The Committee will mention to you a scheme upon which they would wish to hear your comments. Supposing the county rate to be formed upon the present law by the managers of the Justices, who go from place to place with the surveyor whom they employ, and that the total of each parish so assessed to the county rate was taken as the total rating of the parish for parochial rating; would not that answer the same purpose as if the rate was made specially by the county magistrates for parochial assessment; having got the total by means of the county rate, why should not the different special sessions be the parties to carry out the subdivision of that total for each parish within their jurisdiction? —The effect of that would be, that the local justices would do what in Ireland is called applotting the county rate. The way in which the county cess was imposed in Ireland was, that the grand jury fixed the gross sum for each parish, and then the owners of each township and the inhabitants met and applotted it, as it is called; that is to say, they divided it among the several ratepayers, according to their own notions of justice. But it has been found in practice in Ireland, that unless you have what is called a tenement valuation, in which the letting value of each occupancy is specified, you leave an opening for very considerable injustice, and that no valuation is, in fact, to be relied upon unless it specifies the value of each rateable tenement; because, unless you rise from particulars to the total, you are not likely to have a correct amount; when you descend from an imaginary total, and attempt to distribute it among several ratepayers, you are almost sure to commit an injustice. The only way of making a fair valuation is to assess each person separately, and then add up those assessments, and make a total. If you begin with saying that the total assessable value is so much, and then divide that sum, you are sure to make an unfair assessment. In general, I should say the correct mode of valuation is, to take each rateable hereditament as a unit, to assess it separately, and then to form the total, by adding the assessments of those separate hereditaments together.

102. That position would be quite sound if we were to begin *de novo;* but finding a county rate which has been already formed which is now existing, does the same objection apply to taking that aggregate sum as the total amount of each parish rate, and then proceeding to divide that sum among ratepayers whose rate before has made the total which has been accepted?—Practically, no doubt, a fair rate might be made in that manner; but I should suspect that the way in which the county rate assessment was arrived at was, in fact, this,—that they took for their basis the valuation which had been made for the poor rate, and which had been made upon each tenement separately. They obtained the total, therefore, by adding up the single tenements, and then they looked at this total and said, "As the farms in this parish have been valued at three-fourths or two-thirds of the real value, we will add a fourth or a third." If so, they did, in fact, proceed upon a valuation which was founded upon the assessment of single tenements; so that by attempting to form a tenement valuation out of the county rate valuation, you would be merely unwinding a ball which had been previously wound up.

103. Only with this difference, that the county assessment, as nearly as can be, is an equal assessment as between the different parishes in the county, but the assessments of the different parishes vary; they are at one-half or two-thirds, or three-fourths, and it seems to be desirable that the assessments of the parishes should be assimilated; would not the easiest way of effecting that object be, to take the existing county assessment as the best indication of what the assessment of each parish should be?—It would, perhaps, be as easy to take the existing poor rate, and add so much to each tenement. The probability is, that the poor rate is the real basis of what is called the county rate assessment; and when you have ascertained the proportion in which the parish has been under assessed, you might operate with equal ease by means of the poor rate.

104. Do you think the county rate, generally speaking, is equal as between the different parishes in England?—Where the county rate has been revised by the county justices, under the existing County Rate Act, I believe it is tolerably fair as between different parishes. In counties where the county rate has not been

been so revised, it probably is not equal; but where it has undergone revision, with a view of equalising it over different parishes, and that is the view with which it has been revised generally), I believe the end has been accomplished of making a near approximation to the real value.

105. You have the valuation that was made for tithe purposes?—Yes; and there are estate valuations in almost all parishes.

106. Has not the property tax in towns been taken as the basis of the amended valuations?—I think the property tax itself has been generally founded upon the poor rate valuation. I believe it will be found that the valuation for the poor rate is the foundation for almost everything else; but even this valuation has been made in an imperfect manner. One reason of which is, that we have never recognised the principle of having one valuation for all the different rates. If that principle were once admitted, the inducement to have an accurate and complete valuation would be at its maximum, because then you would know that whatever charge might be imposed, it would be imposed upon that valuation; whereas, if there is one assessment for one rate, and another assessment for another rate, and an amended assessment for a third rate, no one cares much about making any assessment perfect. This is one defect of the present system of valuation.

107. Has any mode occurred to you by which the auditor might be made useful in preparing the valuations?—I have heard that suggestion made with reference to the auditor; but my belief is, that the knowledge of the auditor is of quite a different nature from that which is required in preparing a valuation; he is an accountant, no doubt, and he deals with figures; and so far there is a general resemblance between him and a valuer; but I am not sure that he would be found to have a good knowledge of the value of lands and houses, which is the principal qualification required in a person who makes an assessment. I apprehend surveyors of different sorts would be the persons who would be most fit to frame such an assessment.

108. Do you think the auditor might be usefully employed to look at the totals, and to see that the account he passes of the rate corresponds with that which may be fixed upon as the amount of the rate?—I believe now the auditor adds up certain columns in the rate-book, in order to see that the arithmetical part of the process is correct; and you might make him responsible for seeing that when a particular assessment was sanctioned by law, the rate was imposed upon that assessment. This duty might very easily be performed by the auditor. It would consist simply in an operation of figures.

109. There is no provision in the Bill to which you have referred for enabling the Board to summon any other witnesses than the overseers, or those who are in charge of the rate-books; do not you think it would be desirable to give them the power now possessed by the committee of magistrates under the County Assessments Act to summon other witnesses, such as surveyors, and other respectable parties, if they want further local information as to the parish?—The Bill gives them the power of employing surveyors of their own, so that they would be able to act through those surveyors; whether it would be desirable to give them a further power of summoning witnesses, is a matter worthy of consideration; there is always a good deal of objection to giving a power of summoning witnesses from a distance, and it is difficult to give such a power without accompanying it with the power of paying the expenses of witnesses.

110. Do you see any reason why mineral mines should not be assessed to the poor rate?—No; I see no valid reason why mineral mines should not be assessable to the poor rate; and with regard to assessing timber, the only objection is the difficulty of laying down any principle for rating the value of land upon which there is timber; you must take an average of years, and it is difficult to lay down a clear principle; saleable underwoods, which are specified in the Act of Elizabeth may be rated; tall timber has been held to be excepted from the Act of Elizabeth, though it comes under the general designation of land; still, as saleable underwoods are mentioned, the doctrine of law which says, *expressum facit cessare tacitum*, has been held to apply, and tall timber is not rated. There is an exception with regard to the highway rate; the highway rate is, in certain parishes, by custom imposed upon timber and upon mineral mines; but you must have a custom to that effect.

111. Are brick-kilns assessed?—Yes, I apprehend they are.

112. Are stone quarries assessed?—Yes.

 113. Supposing

G. C. Lewis, Esq., M. P.

28th May 1850.

113. Supposing minerals are not taken by any mining process from underground, but are taken from the surface by a superficial process, they are rated?—They would, I apprehend, be considered in that case as part of the produce of the soil, and be included in the annual value of the land, but I am not aware of such a case.

114. What would be the case with land where it is notorious that there are minerals under it which are not worked; would that be taken to affect the letting value?—The question to be determined, in making the assessment, would be, what would be the rent which any tenant would give for the land.

115. Take the case of land being let as mere agricultural land, where there are minerals underneath, and on account of which, if you chose to give the tenants power to work them, they would give an increased rent?—I believe the principle of rating is this: you are to take the land in its existing state of occupation; you are not to rate it at what it might fetch, if it were improved. For example, suppose the case of a park; you must rate the park according to the value of the herbage in the manner in which it is actually used. You must not rate it according to the improved value, if it were ploughed up and converted to purposes of agriculture.

116. And with reference to minerals, it is a question whether it would answer to work them?—No doubt, till a mine was opened, there would be a doubt whether it would answer to work it or not.

117. Have you turned your attention to the question of rating the owners of small tenements, instead of the occupiers?—Yes, my attention has been called to that subject at different times; it has been for some years the subject both of legislation and of legislative inquiry. The Committee are, doubtless, aware that by Mr. Sturges Bourne's Act power was given to the vestry to rate the owner, instead of the occupier, in the case of all tenements below 20 *l.* and above 6 *l.* Why that provision was made, stopping at 6 *l.*, and excepting all tenements below 6 *l.*, the obvious enactment in such a case being that the smallest class of tenements should be those upon which the landlord should pay the rate, instead of the tenant, I have never been able to learn; but I presume there was some reason for it at the time. A Committee of the House of Commons investigated the subject of rating small tenements, in the year 1838, and they came to certain Resolutions upon the subject, after having taken a good deal of evidence. The Resolutions to which they came were: "1. Resolved, That it is the opinion of this Committee, that the owners of tenements not exceeding the annual value of 9 *l.*, not under lease or agreement for more than 12 months, be liable to the payment of the poor rates thereon, subject to certain conditions and limitations. 2. Resolved, That no parish or township supporting its own poor do come under the operation of the new law, unless the inhabitants, in general vestry assembled, shall consent thereto by a majority of two-thirds. 3. Resolved, That when any parish or township has consented as aforesaid, the Guardians of the union, under the Poor law Amendment Act, or under Gilbert's Act, or under any local Act in which such parish shall be situated, shall fix the amount of allowance to be made to the owners of such tenements in such parish or townships. 4. Resolved, That such allowance shall not be less than 10 nor more than 50 per cent. on the amount of the rate," and "the justices at petty sessions assembled shall fix the allowance as aforesaid." Those were the principal Resolutions of that Committee. There have been various provisions since that time; and there is now a Bill, which has passed through a Committee of the House of Commons, and stands for the third reading, by which the restriction in Mr. Sturges Bourne's Act is removed, and the vestry is enabled to put upon the landlord the rate for tenements under 6 *l.* The provision is likewise extended to the highway rate, which was not the case in the original Act.

118. Does it place the rate upon the landlord, or does it require the tenant to pay it, and permit him to deduct it afterwards from the rent?—The effect of the Bill is to direct that the owner shall be rated, instead of the occupier. I may mention to the Committee that the law in Ireland underwent an important alteration, with respect to rating small tenements, a few years ago. In Ireland there was no system of excusing the occupiers of small tenements, which prevails to a great extent in England, and it was found that the collection of the rates

G. C. Lewis, Esq., M. P.

28th May 1850.

on very small occupiers was extremely difficult, and also oppressive; and accordingly an alteration in the law was made in the year 1845, by which the rate was imposed directly upon the owner, instead of the occupier, with regard to all tenements in rural parishes of a less annual value than 4 *l.*, and in town parishes of a less annual value than 8 *l.* That law has been in force in Ireland, through the whole of the country, from the year 1845. The practice in England, with respect to excusing the occupiers of small tenements, varies extremely. In some parishes it is carried much further than in others; in some there is a great deal of close scrutiny into the cases of each occupier; in others, the overseer takes a list of persons to the magistrates, and they strike them out of the rate-book.

119. Do you think that the result of that system is to enable landlords, where cottagers are excused from the payment of rates, to charge a higher rent than they would otherwise do?—That is a question which it is rather difficult to answer in general terms. It has been very often discussed, and discordant opinions are entertained upon it. My own belief is, that in the case of landlords in the country, whose object it is not to obtain a high rent for their tenements, but who rather wish to accommodate their labourers with cottages at a reasonable rent, the excusing of the rate does not have the effect of raising the rent. I do not think that landlords in England who build cottages for the use of labourers on their own estates exact a higher rent in general on account of the excusal of the rate; there may be some instances of such a practice, but I do not believe it is at all general. If, therefore, the rate were thrown upon the landlord, it is possible that in some cases the landlord would say, "I have now to pay something additional in the shape of rate, and I must make a corresponding addition to the rent." The imposition of the rate upon the landlord might therefore have the effect, in some rural districts, of raising the rent of the cottager. On the other hand, where cottages are built as a matter of speculation, in towns, or in villages in the neighbourhood of what are known by the name of close parishes (that is, parishes which belong to one or a small number of proprietors, who do not build cottages on their estates), and the rate is excused as a matter of course by the magistrates, my own belief is, that the landlord of those cottages for the most part gets the full benefit of the remission. I believe he raises the rents, which are obtained from his tenants, pretty much to the extent of the amount which is excused.

120. Those are the cottages which are for the most part excused?—Yes; they are a low class of cottages, and very often the tenants are not very desirable ones, and there is considerable difficulty in collecting the rate. Perhaps the Committee may be aware that although, no doubt, motives of charity may often be predominant in excusing the rate of occupiers of small tenements, very frequently it is done to save the overseer the trouble and difficulty of collecting the rate. He has to go round to the lowest class of tenements, and find the occupier at home when he can; and when he finds him at home, he is met by some excuse as to the payment of the rate, and that rate is an extremely small sum; he has, therefore, every conceivable motive for not collecting such rates. Accordingly he makes a list of such persons, and presents it to the magistrates, and says they are utterly unable to pay the rate, and must be excused, on the ground of poverty. The magistrates in a large town have no means of going through a long list of names; they are excused at once, and the overseer strikes them all off.

121. Do you think the rents of cottages of those speculators of whom you speak are generally higher than the rents of cottages of the landlords to which you previously alluded?—I have no doubt that the rents demanded by persons who speculate in cottage property would be higher than the rents demanded by those landowners who build for the accommodation of their labourers.

122. You think, in the majority of cases, it is the remissness of the overseer, more than the incapacity of the parties to pay, which leads to those excuses?—I would not say that this was always so in rural parishes; but in large town parishes the collectors are paid; the rate is not collected by an unpaid overseer; the collector is paid by a poundage upon what he collects: therefore he has an interest to collect closely; but where the trouble of collecting those small rates is very great, I believe that he is induced to represent to the magistrates that the rate cannot be collected; and there is no doubt of the fact that in large towns,

G. C. Lewis, Esq. M. P.

28th May 1850.

towns, such as Liverpool and Manchester, the number of persons who are excused from the rate is very great.

123. Does the Bill to which you have referred apply to yearly lettings?—These are the words of the clause: "And be it enacted, That such owners paying such rates in respect of tenements continuing to be held by occupiers under now existing tenancies for a greater term than from year to year, shall be entitled to add what they shall so pay to the rent payable in respect of such tenements, and have the same remedies for recovering the same as for rent in arrear." The owners may recover the rate from tenants in cases of leases for more than a year.

124. The word "tenement," by the interpretation clause, includes land; does not land let in small tenements stand in a different position from cottages, as regards the ability of the party to pay?—It appears to me to be difficult to draw a distinction between a house as such and a house with a small portion of land attached to it, provided you assume some fixed limit of value; if the portion of land held at 6*l.* a year is a tenement for which the tenant, and not the landlord, ought to pay the rate, then 6*l.* would be too high a limit, and it might be diminished; but I think it would be difficult to draw a distinction between a portion of land and a house.

125. Do not you apprehend that the effect of this Bill, if it became law, would be to discourage the building of cottages in country parishes?—I doubt whether the rate which would fall upon the cottage would be sufficiently heavy in general to deter persons from building cottages. If the number of cottages which a person built in a parish was considerable, and if the rate was likely to be heavy, no doubt it would act as a discouragement; but I should doubt whether, with the present amount of rates, the discouragement would be so great as to be sensible.

126. Would it not operate in the case of a parish that belonged entirely to one owner?—At present, in those cases, there is in general a very great reluctance to build cottages.

127. Those are just the cases where you want to remove as much as possible the discouragement to build cottages?—The discouragement to build cottages in those cases is produced by the ultimate liability of the owner for the maintenance of all paupers within the parish. This is the real operative cause. I doubt whether the circumstance of his having to pay a small rate upon the cottage would add much to the motive not to build such cottages; no doubt it would, as far as it had any operation, operate in that direction.

128. In regard to close parishes, is it not provided that the vestry are to order those arrangements; and in a close parish the vestry would never order it?—It is very doubtful to me how far this Bill is likely to have an extensive operation, because it is not a compulsory measure. It is a measure which may be introduced by two-thirds of the vestry, and it is uncertain how far vestries would be inclined to introduce it.

129. Do you imagine it would operate in towns?—It is difficult to form a judgment as to how far it might operate; I believe the enactment in Mr. Sturges Bourne's Act has had very little operation.

130. Is it not the fact that under Sturges Bourne's Act, or under other local Acts, it is a common practice to rate the landlord for that proportion which the Act allows?—There are a great many rural districts where a change has been made in that respect, particularly thickly-peopled districts; Kidderminster is a case of that kind, and many parishes in the neighbourhood of London have had local Acts to enable them to rate the owner instead of the occupier. I believe those Acts are found to work well; but they are generally accompanied with a bonus to the owner in this way, that he is rated upon a certain per-centage of the value. It appears to me to be a very fair principle, that he should be rated at 75 per cent., or some fixed per-centage, inasmuch as the general rule of our law is, that the rate should be imposed upon the occupier, and not upon the owner; and if from the peculiar circumstances of the case it is found expedient to resort to the owner, it seems but fair to compensate him for that peculiar charge; it is as a matter of policy that you impose the burden upon the owner in a certain class of cases, and in that class of cases you should compensate the deviation from the general principle, by making a certain deduction from the assessed value. This principle was proposed in the Resolutions of the Committee of the House of Commons, which I have read; the words are, "the allowance

allowance to be made to the owner of such tenement should not be less than 10 or more than 50 per cent."

131. Do you not think an allowance of 50 per cent. too much?—Yes, I should say it was; I think 25 per cent. would be a sufficient allowance.

132. Do you think that, supposing that to become law, there ought to be any means of avoiding the payment of rates upon any description of property?—If the rate were imposed upon the owner, I would never excuse any property; the great advantage of imposing the rate upon the owner is, that you get rid of the principle of excusing. There is this great objection to the principle of excusing, that at the very time when the value of such property may be materially increased, you render it unproductive for the purposes of rating. There may be a field in the neighbourhood of a town which is used as a market garden, or which may have considerable value, owing to the contiguity of the town. It may be suddenly covered by a row of cottages, and those cottages may be occupied by persons whose rates are excused. Though the rent which is derived from that field would be considerably increased by the conversion of that which was before used for the purposes of cultivation into house property (though of an inferior description), yet, for the purposes of rating, it would immediately become altogether unproductive.

133. In addition to the case you have been just supposing, are you not aware that it is by no means uncommon that houses which are assessed at the value of 10 *l.*, are subdivided into two or three tenements, and occupied by tenants who, from their poverty, are excused the rate, and consequently the landlord gets his 10 *l.* rent, while the tenements altogether escape rating?— Yes; that effect would be necessarily consequent. Although the letting value of the tenement might be increased by dividing it among a greater number of tenants, yet the rate would receive nothing.

134. And by another process, which is very common, the rate is excused; the landlord takes a widow as tenant, who takes in lodgers, which enables her to pay the rent?—Yes, that is another case in which, without any diminution of the value of the tenement, its productiveness to the parish would altogether be at an end.

135. Upon what principle do you determine the amount of annual value which should constitute the difference between those tenements, the rate upon which should be charged to the owner, and those tenements, the rate upon which should be charged to the occupier?—The line must, to a certain extent, be arbitrary. It is like fixing a duty; you may say upon what principle do you determine that the duty should be 6 *s.* or 5 *s.* or 4 *s.* You can only determine it by a certain approximation to that which you may consider just. An attempt must be made to fix the line which divides persons who are generally able to pay the rate without any great privation to themselves or difficulty in its collection, and that class of persons who are not sufficiently provident, or so easy in their circumstances as to pay the rate when called upon.

136. Why should not the rate upon tenements of a higher annual value be charged upon the owner instead of upon the occupier?—I conceive that the reason why our law charges the rate upon the occupier, and not upon the owner, is the superior facility of collection. I have no doubt that ultimately, in the great majority of cases, the incidence of the rate is upon the owner. We see this in land which is rate free, extra-parochial land; it commands a higher rent than land of a similar quality in the next parish, which is subject to the rate; but the law fixes the rate upon the occupier for this plain reason, that the occupier is upon the land, and the tax is a local tax. The overseer can come upon him for the money; and if he does not pay it the overseer can distrain his goods; therefore there is always a person to come upon, and in default of payment there are the goods to come upon. In that manner the rate can be very easily obtained. If you were to rate the owner, in the first place the owner is not necessarily in the parish, and you cannot get at his person; and, again, he may have no goods within the parish which you can seize. You must first find out where he is, and then proceed against him by action, which is a tedious process. In point of fact it was found in Ireland that during the famine there was extreme difficulty in collecting the rates from the owners in the most distressed districts.

137. The facility of collection, I infer from your answer, is the principal reason of rating the occupier?—The reason why our law fixes the rate upon the occupier,

G. C. Lewis, Esq., M.P.

28th May 1850.

pier, instead of the owner, is the facility of collection, and the directness of the legal remedy.

138. Is there not also a greater check upon the expenditure?—It has been argued that the owner has a greater interest in checking the expenditure than the occupier, inasmuch as ultimately the rate falls upon him; and certainly the person out of whose pocket the rate ultimately comes has, to say the least, as great an interest as any person in limiting the expenditure.

139. Has he the same facility as the occupier of attending, with a view to regulate the expenditure for the poor?—No, he has not, unless he appoints a proxy, or some representative.

140. Are not the parties on whom the administration of the law falls principally tenants?—Yes, the law having fixed the payment of the rate upon the occupier, and having made the occupier legally responsible, so that if the rate is not paid by him his goods may be distrained, gives him a legal control over the expenditure of those rates, which naturally corresponds with the liability to which he, as a ratepayer, is subjected; he elects representatives in the Board of Guardians, and they, as his organs, control the expenditure.

141. After the tenant has made his bargain with the landlord, upon the footing of the existing rates, has not he an additional interest to diminish the expenditure?—If he holds under a lease, it is clear that he has a very direct interest in keeping down the expenditure; but if he holds from year to year, he has the same interest until his rent shall be revised.

142. Might it not produce a very useful result, if the owner of property, from being directly charged with the rates, were induced to take more personal interest and interference in the management of parochial affairs?—In England owners can vote at the election of guardians; but I believe the law in Scotland gives the heritors a more direct interference in the expenditure of the rates; a great portion of the rates is imposed upon the heritors or owners directly, and they have a share in the management of the rates.

143. How does it work there?—I believe it works extremely well.

144. If such were the law in England, do you think the occupiers would employ as many labourers as they do now?—I should be sorry to see any general change made which should remove the direct incidence of the rate from the occupiers.

145. Is it not notorious that a great number of labourers are employed during the winter months by occupiers, in order to prevent the necessity of their paying for their maintenance out of the rates?—There is no doubt that this is the way in which the present poor law operates. The farmers employ in the dead months of the year those whom they employ in the active months, for the purpose of preventing their becoming a burden upon the rates, to which they themselves are the principal contributors.

146. And therefore the farm is better cultivated than otherwise it would be?—Yes.

147. Do you think your last answer is correct; do you think it can be beneficial either to the population, or to the cultivation of the land, that any stimulus should be held out to the employment of labour upon land, except that which arises from the conviction of the cultivators of the soil, that that labour will be beneficial to them in cultivating the soil?—Of course it is impossible to deny that, if every thing were as one would wish it to be, it would not be desirable that any artificial stimulus should be given to the occupier to employ a greater number of persons than he would employ in reference to his own interest; but taking the existing state of things in England, where, in many parishes, there is a large number of labourers who would not be employed by the farmers, and who would, therefore, be left without employment, if the farmers were without that stimulus which is afforded by the poor law, I am inclined to think that the operation of the poor law is not only beneficial to the labourer themselves, but is beneficial to the farmers, by giving them an inducem nt to employ during the winter months a greater number of persons than they would otherwise employ, and thus stimulating industry.

148. As far as your experience goes, are not those men beneficially employed?—I believe to a great extent they are. Some of the employment is only charitable, as where they are employed upon the roads.

149. Is that charitable employment given by the owner or by the occupier?—I think the charitable employment principally proceeds from the owner; but sometimes

sometimes the farmers employ labourers in a manner which is not very profitable.

150. Is not that charitable employment far better than employment in the workhouse?—No doubt it is more productive.

151. Allow me to call your attention to one passage in this report on Local Taxation, to which your name is attached. It says, "On the other hand, the strict enforcement of the rate upon all kinds of property is observed to have the effect of creating a general vigilance and jealousy in those poor-rate payers who are at the same time the most constant witnesses of the conduct and condition of their neighbours, and the best judges of the propriety of the claims made by paupers upon the funds." Notwithstanding the guard upon the rating by those poorer class of rate-payers, do you think it desirable or advantageous to exempt them from the payment of rate?—That proposition describes quite accurately the general state of things; but the question with reference to small tenements is this, whether, on account of peculiar circumstances, it is expedient to cast the burden upon the owner, instead of the occupier. The vigilance and jealousy of the rate-payers is exercised principally by those who contribute a considerable amount to the rate; it would also exist in those who contribute small sums, supposing them to be regularly paid; but that is not the fact; for of the smaller class of rate-payers, the great majority are, in practice, excused. I look upon it that this Bill is intended to meet the case of excusing the rates. This system prevails to a great extent; and wherever the rate is systematically excused, there is no vigilance and jealousy on the part of the poorer rate-payers; in fact, they are not rate-payers; they are exempt from the rate, and the question is, whether instead of the rate being as now, altogether, excused, it should be paid by the owner. This appears to be the practical question, or as an alternative with some persons, who have paid great attention to the subject, suggest, whether all small tenements should not be exempt by law from the rate, so that there would be a certain line at which rating should cease; for example, that no tenements under 6 *l.* should be subject to the rate. It is clear if this plan were adopted, there could be no vigilance and jealousy on the part of that class of persons; they would be simply excused by law; whereas, now, in practice, they are excused by the magistrates.

152. Supposing you are correct in your supposition, that the majority of cottages let by considerable land-owners to their labourers, are let at something below the rent which might be obtained, would not the effect of the Bill now in the House of Commons, which would make the landlord liable for the rate, be, that he would make the cottage tenants pay the rates, or rather return to him the rates he has paid, in addition to their present rent; and in that case would they not have the same interest, in respect of the additional rent, varying according to the amount of the rate levied, in keeping down the rates, that has just been mentioned as a useful check exercised by the labouring population?—If the landlord did really make any addition to their rent, of course they would be sufferers in consequence of the change, and therefore they would have an inducement to keep down the rates; but the question then would arise, whether they would have any vote or power of carrying their wish into effect. If they were not rated, I apprehend they would have no vote.

153. Under the plan now proposed, they would have no direct interest; but if instead of the owner paying the rate, the occupiers paid the rate, and were permitted to deduct it from the landlord's rent, would they not take an interest in preventing imposition?—No doubt, their feeling in that case would, to a certain extent, be one of vigilance and jealousy.

154. In the course of your experience, did you ever know a person who had considerable property in cottage rents to the amount of some hundreds a year?—Yes, I have heard of such cases.

155. Would it not be unjust to have a general law releasing all cottages under 6 *l.* a year from the rate, and which would tend to enhance the property of parties who cannot be considered to be poor?—Yes; I can see no reason whatever why those persons who have speculated in small tenements in manufacturing towns, and who sometimes own property to a considerably greater extent than the committee have mentioned, should be exempted from all liability to rates, either direct or indirect.

156. Are there not cases within your knowledge, in which the tendency to

G. C. Lewis, Esq., M.P.

28th May 1850.

build cottages within a rural parish has been increased by the suspension of the enforcement of rates, and in which that tendency has been checked by the enforcement of rates?—I do not know such a case, but I can easily imagine such cases to have arisen.

[The Witness withdraws.]

Ordered, That this Committee be adjourned till Thursday next, Two o'clock.

Die Jovis, 30° *Maii* 1850.

THE LORD PORTMAN in the Chair.

WILLIAM GOLDEN LUMLEY, Esquire, is called in; and Examined as follows:

W. G. Lumley, Esq.

30th May 1850.

157. YOU have turned your attention for some years to the question of parochial assessments?—Yes.

158. You are acquainted with the Report of the Poor Law Commissioners upon the subject of local taxation?—I am.

159. Do you generally concur with the Commissioners in that Report?—As to the whole of the representations in that Report, which form a statement of the existing law, I do.

160. Are there any observations that you would wish to make upon that Report, founded upon your knowledge and experience?—As far as the Report recommends the consolidation of all local taxes, I think there can be no question whatever of the extreme importance of that recommendation to the public generally. There are also some questions in the existing law of assessment which it would be very convenient to have disposed of. There is the great question in dispute between the tithe-owner and the land-owner; that is a question which, if it be considered as still existing, ought to be settled by the Legislature, though in point of law there is no question pending at present, as it has been settled by the decision of the Court of Queen's Bench.

161. What is the question in dispute between the tithe-owner and the land-owner?—In speaking of the land-owner, as against the tithe-owner, I speak of him as being ultimately responsible for the charge imposed upon his tenant; the tithe-owner contends that he has not a deduction in respect of his tithe rent-charge corresponding with that which the land-owner obtains in respect of the rate which is placed upon the land in the occupation of the farmer.

162. Is it your opinion, from anything you know of the mode in which tithes are rated, that the tithe-owner is entitled to any deduction which he does not receive?—That question involves the consideration of the principle upon which the tithe-owner ought to be assessed.

163. Will you give the Committee your opinion upon that point?—To arrive at that principle, I must ascertain upon what principle the tithe-owner was originally assessed; he was originally assessed under the statute 43 Eliz. c. 2. Then, why was he assessed under the statute of Elizabeth? There are two classes of tithe-owners; there is the ecclesiastical or spiritual tithe-owner, and the lay tithe-owner. The lay tithe-owner is introduced into the statute as the occupier of tithes impropriate, and the propriation of tithes; that is the way in which, unquestionably, the lay tithe-owner is introduced into the assessment. Then the ecclesiastical or spiritual tithe-owner appears, according to the language of the Act, to come within the assessment, because he is the parson or vicar. The statute of Elizabeth renders the rate imposable upon every inhabitant, parson, vicar or other, and upon the occupiers of the different kinds of property therein mentioned; so that the lay tithe-owner is introduced into the assessment as the occupier of tithes impropriate and appropriations of tithes; but the clerical tithe-owner appears to be assessed because he is the rector, or because he is the vicar, and because in his character as rector or vicar he is entitled to the tithes. Now, if you take the statute of Elizabeth, therefore, as having assessed not so much that property as those individuals, then he is to be rated upon the exact value of his interest, whatever it may be, upon his interest as the holder of the tithes which he used formerly to receive in kind, and now he is to be assessed upon his rent-charge, whatever may be its value.

164. Does not the law now practically deal rather with property than with individuals?

W. G. Lumley, Esq.

30th May 1850.

individuals?—It deals with property, unquestionably. Under the statute of Elizabeth the assessment is laid upon the individuals who are mentioned in the first part of the section, and upon the property that falls within the terms of the second part. With reference to individuals, "inhabitants" are exempt by the temporary Act of Parliament now in existence from assessment; but the other two classes of individuals who are mentioned in the Act, viz., rectors, vicars and others (for there are some vague words introduced), are still assessable under the statute; and they are assessable for whatever property they are entitled to receive as rectors or as vicars.

165. Is it not the principle of the Act of Elizabeth to assess persons by virtue of their property?—No person can be assessed by virtue of the statute of Elizabeth, unless he has property in respect of which he can be assessed; for the persons I have mentioned must have property of some kind or another within the parish in respect of which the assessment is to be laid.

166. Is it not the principle of the Act of Elizabeth to assess the parish according to the ability of the parish; that ability consisting of the property of the parish, and to assess the individuals solely by virtue of that property?—The statute of Elizabeth enumerates the classes both of persons and of property, but it mentions them all as persons; every one under the statute of Elizabeth must be assessed in respect of some property. That statute does not create a simple poll-tax; a person is not assessable under the statute of Elizabeth simply because he is an inhabitant of the parish; he must be an inhabitant of the parish having some property therein which can be the subject of assessment.

167. Looking to the whole principle of the Act of Elizabeth, do you find the principle to be the assessment of property within the parish, and that it deals with the individual solely as the means of reaching that property so assessed?—Yes.

168. May that be either real or personal property?—It may be either real or personal property under the Act of Elizabeth.

169. So that, practically, under the statute of Elizabeth, there is no difference between the rector and the occupier; the assessment in both cases relating to the property which they happen to hold?—The rector must have some property in the parish, and any other person that happens to occupy property in the parish would also be assessable.

170. So far as the statute was concerned, there was nothing to prevent the vicar from being assessed for other property than tithes; for instance, his income from fees on his private income?—No.

171. Supposing he had a farm in the parish in addition to the tithes, he would be called the occupier in respect of the farm, and the vicar in respect of his tithes?—Certainly.

172. Is there any other matter in the Report upon which you wish to observe?—There are certain exemptions, which are referred to in this Report, which are somewhat anomalous; but they are long-standing exemptions, viz., woods, timber, trees, and mines. I do not know that there is much consequence in the exemption of woods; I do not apprehend that, taking the whole of the kingdom together, that exemption is a very important matter; but "saleable underwoods" being mentioned in the statute of Elizabeth, woods which are not saleable have been considered exempt.

173. Are you aware that woods are treated as part of the realty?—Yes; but I cannot help thinking that woods are, to a certain extent, assessed in this way: if there was a large mansion, with a very fine park attached to it, any surveyor or valuer who went upon the ground, and looked at it, would necessarily take the woods into his consideration as part of the whole domain; but he would not value the land with reference to the poor-rate as wood-land; his value for this purpose would be with reference to its existence for ornamental purposes.

174. Are you aware what the general rent per acre is that is charged for wood-land?—No, I am not.

175. You have not heard that 10*s.* an acre is generally charged for wood-land?—No, I am not aware of that fact: the next question which arises, and which is a very important one, is the exemption of mines. The statute of Elizabeth, beyond all doubt whatever, intended to sweep up all the property of the parish, and the object of the enumeration of those different kinds of property was to make the intention still more certain than by the first words that

were

W. G. Lumley, Esq.

30th May 1850.

were used. If, however, the framers of the statute had rested with saying that the occupiers of all landed property in the parish should be assessed, no doubt would have arisen as to what property was intended, and many of those questions that have since arisen would have been saved. But the statute has enumerated some species of property, not in order to exempt others of the same kind, but in order to render their liability more certain. The construction that the courts of law have, however, put upon the statute in this respect is, that the mention of certain matters operates to the exclusion of others; and, therefore, coal-mines being mentioned in the statute as liable to assessment, the Judges have decided that there is an express exemption of all other kinds of mines. There is a qualification upon that decision, but I believe that the qualification which was made by the Judges in most parts of the mining districts of the country is gradually becoming of little avail. There was a struggle for a considerable time whether this exemption of mines should continue, and it was not, perhaps, conclusively decided till somewhere about six years ago. There was then a decision in a case of Crease *v.* Sawle, 2 A. & E. (N. S.) 862, from Cornwall; that was taken into the Court of Exchequer Chamber, and there the Judges determined that as for a long period the decisions had been all uniform, that mines, other than coal-mines, were exempt, they would not now disturb that course of law, and, therefore, they came to the conclusion, that all mines, except coal-mines, were to be exempt,—an exception that was introduced soon after the mooting of the question, namely, that if the lord or the owner of the mine takes any portion of the mine in its raw state, or, I believe, even in a partly manufactured state (for the decisions go to that length), in respect of that portion, he may be assessed as occupier of the mine to that extent. The consequence, I believe, is, that for the most part that system is now nearly abolished, and in a great portion of the mining districts of the country the owner of the mine takes a composition, in the shape of rent, for the toll; and that is not assessable, so that the mines are now, in effect, wholly exempt. On the other hand, all buildings and fixed machinery, and every thing that goes to the working of a mine, that does not come under the character of moveable fixtures or furniture, is assessable to the poor-rate, and consequently, in many of those mining districts, though the mine itself is exempt, there is valuable property which is assessed, and which would not be there but for the existence of the mine.

176. Do you consider that the principle and the object of the Act of Elizabeth were to render assessable all property in a parish that was visible and not easily removed, and that was profitable?—I consider that, as far as the statute of Elizabeth is concerned, it intended to make all property in a parish assessable that was visible, and that was ascertainable and profitable; but I do not think there is any thing in the Act which would lead one to say, that if the property was removable it should not be assessed. I think the intention of the Act of Elizabeth must be taken to be, that all property in a parish, including stock in trade, should be assessed.

177. Including farmer's stock?—Yes, and furniture. I see no limit in the Act, nor do the decisions make any limit as regards any portion of property that is in the parish.

178. Provided it produces a profit?—Yes; one of the latest cases that I remember that has occurred, in which the question of rating stock in trade came into consideration, was one Marshall *v.* Pitman, 9 Bing. Rep. 595, where an apothecary disputed his liability: he was assessed in respect of the profits of his profession, and the rate was upheld. It was in that part of the kingdom to which rating stock in trade has been confined (for it has been confined to a very small portion of the country); but there it was established, and was in force up to the time of the passing of Mr. Poulett Scrope's Act.

179. Do you think that grazing land would be assessable, and that the stock feeding upon the land would also be assessable?—It would under this decision; it is not so now, because by the temporary Act of Parliament all profits of trade and all kinds of stock in trade are temporarily exempted.

180. Are you aware of the case of The King *v.* Barking, decided in the Court of Queen's Bench in 1706?—Yes, I am aware that there is a case of that name.

181. There the majority of the Court, Chief Justice Holt being in the minority, decided that farmers' stock in trade was not rateable?—Yes; it is a very early

W. G. Lumley, Esq.

30th May 1850.

case; it is very difficult to reconcile that with subsequent decisions upon the law of rating; but, according to the range of authorities at that time, and for a considerable period afterwards, there was a struggle between the courts and different parts of the country generally, as to whether stock in trade should be assessed at all. It will be found that Lord Mansfield was decidedly opposed to rating stock in trade; he raised all the practical difficulties which exist in the way of carrying it into execution, and brought them prominently forward; but, nevertheless, the question ultimately came to be decided as to what was the law, and the proper construction of the statute. It will be seen that Lord Kenyon and later Judges were compelled to state their opinion to be, that stock in trade and all property which was visible in the parish were liable to assessment.

182. Are ships exempt now, since the exemption of stock in trade?—Certainly, they are not now assessable; but there are some cases, before that Act, in which ships have been decided to be liable to assessment. But, of all property, ships must be the most difficult to assess, and the ship is oftentimes gone before the rate can be made and allowed.

183. How was the land-tax dealt with; because that was assessed upon everything, profits included?—I am not able to give much information upon that subject; my recollection of the early statute of William, under which the land-tax was first assessed, is, that it contained language which would have included both landed and personal property. But I have never been able to trace out that any personal property has been assessed to the land-tax, except salaries; salaries and pensions from the Crown were assessed to the land-tax, but that exception, in all probability, arose from the fact that Government itself paid the salaries, and had the means of deducting the tax. I have never found that the public generally paid anything upon personal property to the land-tax; the redemption Acts contemplated nothing whatever but land.

184. Referring to the opinion which you have given as to the assessability of stock in trade, has that opinion been given with reference to the decision of Lord Mansfield and Mr. Justice Aston?—In my opinion, I think I explained that there was an early period in which the judges certainly entertained great doubt whether stock in trade could be rated. Lord Mansfield is one of those Judges to whom I refer, and Lord Mansfield's Judgments are very strong, undoubtedly, against rating stock in trade; but his Judgments, after all, rather proceeded upon the difficulty of rating stock in trade, than upon what was the real state of the law; and that was ultimately conclusively settled by Lord Kenyon and the other Judges of the Court of Queen's Bench who succeeded to Lord Mansfield. In a case which arose since the passing of the Parochial Assessments Act, The Queen *v.* Lumsdaine, 10 A. & E. 157, the argument was, whether stock in trade was rateable since the passing of Mr. Poulett Scrope's Act, and the Court decided that it clearly was rateable. Now stock in trade has never been made rateable by any statute, if not by the statute of Elizabeth (on the contrary, it has been exempted by the late temporary Acts), and yet the Court held that they were bound to admit the rateability under the statute of Elizabeth; therefore, all property, whether stock in trade or personal property, or real property, was assessable. But this proposition was qualified by certain conditions, viz., that you must be able to ascertain the property; you must find it; consequently it must be within the parish; and this modification, leading to the omission of so much other property, if stock in trade were rated, the rate would be the most unjust rate that could possibly be assessed, because the farmer, whose cattle would be seen, and whose hayricks would be seen, would be assessed upon them; but the banker or merchant, whose capital might be all over the world, could not be rated for it, and would be in respect of that capital completely clear; therefore, nothing can be more unjust than to rate stock in trade upon the present system, or indeed upon any system that we can possibly invent, for imposing the poor rate.

185. Do you consider the opinion you have now given, to be consistent with the decisions of Lord Tenterden, and Mr. Justice Bayley and Mr. Justice Holroyd, in the following cases: The King *v.* The Birmingham Gas Works; The King *v.* The Oxford Canal Company; The King *v.* The Trustees of the Duke of Bridgewater; and, The King *v.* Attwood?—I do not think that in those cases the question of rating stock in trade was involved. Supposing you have in a parish a question raised as to the assessment, one point necessarily arises as to whether all the property of the same kind is or is not assessed. If, therefore,

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in Birmingham, for instance, it had been the practice, which I now recollect was one of the points made in that case, to assess stock in trade, then the gas company in that town must have been assessed upon the profits which they had made by their gas works; but if it was not the practice in the town of Birmingham to rate stock in trade, their profits would not be assessed; and therefore any rate upon the gas works, which would have included the profits upon their trade, would have been an unfair rate with reference to the rate imposed upon the rest of the ratepayers in the parish. But those decisions do not affect the question of the proper construction of the statute of Elizabeth, as regards rating stock in trade; on the contrary, all the decisions imply that the statute of Elizabeth must have contemplated that stock in trade is to be rated, or there could not have been any such decision at all, because the liability is expressly founded upon the statute of Elizabeth.

186. Your impression, then, is, that the statute of Elizabeth intended to embrace in its operation all visible and profitable property within the parish, and that the exemptions to which you have alluded have arisen rather accidentally from the construction of the words of the Act, than from the intention of the Act?—Yes.

187. Or from the difficulty of collecting the rate?—No, I cannot find that the statute authorises the consideration of any question as to the difficulty of collecting the rate.

188. Does there not appear to your mind to be this great distinction, that whereas stock in trade is valuable, and therefore liable to be rated, the stock on a farm stands in this predicament: you first rate the land which would have no value, except from the stock feeding upon it, and if you were to rate the stock afterwards, you would in fact rate it twice over?—Such an assessment would be wrong in principle; the question seems to me to assume that the law authorises us to rate both properties to the same amount, but it does not authorise us to do so; we ought to rate the land at its value, whatever it may be, and the stock at its actual value.

189. The land being valuable in consequence of the stock which is used upon it?—Yes.

190. Otherwise the land would have no value?—I do not know that it makes much difference which way we rate it; if we rate the land at a higher value than in itself it is worth, because some other circumstances will be applied to it, then we ought not to rate those other circumstances; and on the other hand, if we rate those other circumstances at their value, we ought to exempt the land to that extent.

191. The land has a value in proportion to the quantity of stock feeding upon it, and therefore the stock, in fact, determines the value of the farm and the profit derived from it; and consequently, if you rated the land, and afterwards the stock upon that land, the property being the same, you would rate it twice over?—There will be two persons who will have a profit; the landlord gets a profit from the land which is the subject of occupation, and the farmer gets his profit from his cattle which are feeding upon that land, and from the capital which he expends in the purchase and rearing of the stock, independently of the use of the land.

192. Is not the profit which the landlord derives from the land entirely attributable to the stock which is fed upon it by the tenant; he could not let the land but for that?—The landlord lets his land to the farmer for grazing, and then the farmer also expends a certain amount of capital, which he invests in buying the stock to be grazed upon the land; but the value of the occupation of the land must be assessed to some one; it is assessed to the occupier in the first instance, though it is ultimately a charge which must be borne by the landlord; the farmer, in respect of the occupation of the land, ought not to bear the charge of this assessment, which in effect falls upon the landowner. But assuming that the stock in trade is to be assessed, then the farmer must be assessed and charged in respect of the stock he brings upon the land.

193. Would the land have any real value were it not for the stock brought upon it?—It may or may not have some value, though it may indeed be valuable only for certain purposes; but assuming that it is not of any value, except for grazing purposes, nevertheless the landlord is entitled to have a rent, though the land is capable of being used only for those purposes, and he ought to be charged in the assessment in respect of this rent.

W. G. Lumley, Esq.

30th May 1850.

194. Take the case of a water-mill; you rate the mill at the letting value, but that is derived from there being a stream of water to turn the mill; could you afterwards with justice rate separately the stream of water?—The stream of water would hardly be a subject of assessment.

195. Supposing it could be a subject of assessment, would it be just and equitable to rate it, after having rated the mill which derived its profit from the stream of water?—It is difficult to say that there would be any value in the watercourse; you must take the watercourse and the mill together.

196. If the water were private property, and belonging to A, A would have an interest in it, and derive a profit from it, and his profit would be rated; and B, who worked the mill, would pay for the value of that use, and both parties would be rated in that case in respect of the same water?—The illustration is difficult to carry out as the subject of separate assessments; the water-mill and water, in almost all cases that we can conceive, belong to the same individual; there may be a person who may derive some benefit from allowing another party the water-course to run over his ground; but that is a species of easement, and easements are not by our law assessable, and water itself is not a subject of property; therefore you could not assess the water in any way.

197. It might be assessed if it were a fishery; it would then be something more than an easement?—A fishery is one of those species of property which it is somewhat difficult to bring within the principle of assessment.

198. In the case you allude to of water running over land, would not the land be assessed at a higher figure in consequence of the water running over it?—The mill would.

199. Take the case of land improved by the irrigation of a small stream, which is not sufficiently large to turn a mill, or anything of that kind; by the application of that to the land, the value of the land is raised, and it is rated to the amount to which the value has been raised?—Yes; it would be rated at a higher value as a water meadow, but you would not rate the water.

200. Would the decision of the Court in the case of the Queen *v.* Lumsdaine justify the rating of a farmer's stock?—Yes; it may not be easy to sever the property, and to say how much each is to be assessed at; but the principle established by the Queen *v.* Lumsdaine (though the operation of it has been suspended by the passing of the temporary Act from year to year) is this, the rating of stock in trade has been decided to be still a legal rating, notwithstanding the provisions of the Parochial Assessment Act, 6 & 7 Will. 4, c. 96. I believe a farmer's stock has never been decided to be assessable, but I cannot draw any distinction between a farmer's stock and any other stock.

201. Do not you consider that at the present moment a farmer's stock is, to a great extent, rated?—No, I do not consider that it is.

202. Take, for instance, a district which is only kept in cultivation by artificial manures; do not you consider artificial manures as part of a farmer's stock in trade?—Yes; I quite assent to that proposition, and I doubt whether, as regards the manure which a farmer brings upon the land to keep it in a proper state for occupation, some allowance ought not to be made under the words of Mr. Poulett Scrope's Act.

203. Are you aware whether any such allowance is ever made in any case?—I am not; I have no knowledge upon that subject.

204. Take another case, where, by large and extensive artificial feeding, manure is brought upon the land by the cattle that are upon it, and also a very profitable stock is kept, and a rent totally independent of the land is produced by that stock; do not you consider that in that case the farmer's stock in trade is rated?—I do not quite understand, from the question, what is meant as to a rent being produced from the stock that is kept upon the land, because, if a farmer brings this valuable stock upon the land, and after he has done so, his rent is raised, or there is a higher rate imposed in consequence of the improved state of the land, then he is assessed not in regard to the stock, but because he has expended capital upon the land, and made the land itself more valuable; just in the same way as if a man built a house upon a piece of land, he would be rated higher than he was before.

205. Supposing a farmer has 20 stalls, and that he has only keep for cattle for a small portion of the year, but that, by the introduction of artificial food, he obtains keep sufficient for those cattle throughout the whole year; in that case he pays a considerable rent on account of the advantageous circumstances

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of his farm; in that respect, is not that a payment upon his stock in trade, and not upon the land?—It seems to me that in that case, if there be any increased value given to the land, and therefore the owner is to have a higher rent from it, the increase arises from the expenditure of capital upon the land; and if a man expends capital upon land, he must take the consequences; one of those will be, that if he improves the value of the land, the land will be higher assessed.

206. But the only assessible property that you have there, and that you can fairly touch, is the 20 stalls which are used; take the instance of a shop; there is no additional rating placed upon the owner of a shop because he sells 50,000 articles, more than there would be if he sold only 10 articles?—I do not admit that; I think that if a man succeeded in driving a good business, and thereby made his shop itself very valuable, the consequence might be, that the shop would be liable to a higher assessment.

207. Do you believe that if there were two shops of the same size next door to each other, and that the occupier of the one was doing a large business, and the occupier of the other was doing a small business, one would be rated higher than the other?—No; I do not mean that.

208. The Committee will put the case of two men having each 20 stalls for cattle, and one of the two men is enabled to derive a profit in consequence of the advantage of obtaining artificial food in addition to the produce of his farm, the rent of his farm is increased in consequence, and then he is rated upon that increase of rent; is not that addition of the rate gained by including the farmer's stock in the rate?—No, I think not; it is a rating of the land at an increased value, because in point of fact the value of that land has become increased. I doubt, even, whether putting a vast quantity of goods into a shop would make that shop more valuable; but if the occupier were to improve the shop itself, if he erected additional portions of building, and made greater accommodation, and in fact laid out more capital upon the shop, he would make it more valuable, and consequently it would be higher assessed.

209. The question does not suppose any alteration in the premises; it supposes two cases, and in both of which there are 20 stalls for the feed of cattle; that in one case there are only 20 cattle fed, because the produce of the farm is not sufficient to feed more than 20 cattle: but that in the other farm there are the same number of stalls, but because of the greater advantage of getting artificial food, the farmer feeds 100 head of cattle in the 20 stalls, and he pays a higher rent accordingly; is not that higher rent upon which he is rated, a rating upon the farmer's stock in trade; is it not in respect of the artificial food which he brings there for the feed of the cattle?—No; I think it is only a rating of the land according to its increased value from the additional capital which is expended upon it.

210. Is not that, in fact, rating the farmer's stock in trade?—No; the stock in trade and the capital, in this case, are two different things, and the capital is laid out upon the land.

211. That capital is not laid out upon the land; it is laid out in the purchase of food for the cattle which are fed upon the land, which are kept as stock; by the increase of the stock he obtains his profit, just in the same manner as where a man is able to buy more articles of lace because he can sell more articles of lace from the trade he has in his shop?—I do not see upon what principle the rent can be increased, or the value of the land can be increased, except where the land has been rendered more valuable by some outlay of capital. It does not seem to me to be important to consider from what source the land has become more valuable, if, in point of fact, it has been rendered more valuable.

212. Take the case of a trader or farmer, who, by the judicious application of his capital, or by the introduction of more capital, is enabled to realise greater profit, that greater profit would enable him to pay a greater rate?—Certainly; but the overseer cares nothing about that; the overseer has only to look at the value of the property as he finds it; how the property has been made more valuable is not his concern; he simply sees that the land is worth more than it was last year, and he assesses it accordingly.

213. It comes at last to the rental?—Yes.

214. Is not rent the sum paid to the owner of land for the privilege of using

W. G. Lumley, Esq.

30th May 1850.

the land by another person?—Yes, that I understand to be the definition of rent.

215. If, from the circumstance of artificial food being given to the cattle upon the land, a larger sum is paid for the privilege of using it, does not that increased sum still constitute rent?—So it appears to me.

216. Is not that sum, so increased, clearly distinguishable, both in theory and in practice, from the farmer's capital?—It is so in principle, and I suppose it should be so in practice.

217. The increased value in that case is entirely owing to the increased capital and stock used upon the land?—Probably it is, or to the application of some other capital upon it.

218. Consequently, to rate the stock, and also to increase the rate upon the land, would be to create a double tax upon the same property?—It would be so, unless you were to continue to rate the two separate kinds of property there. Now, there is the profit which the farmer must derive from the application of his own capital to the land, and there is the profit which the landlord derives from his capital, expended in the purchase of the land; those two capitals both produce profit; the one produces it in the shape of rent to the landlord, and the other is the result of the trade of the farmer; and the one source of profit you are now to rate, and the other you are not.

219. What distinction can you draw between the application of the capital of the farmer and the application of his stock in trade to his farm, both of them being productive of the same result; viz., the improved value of the land from which the rent is paid, and upon which rent the assessment is made?—If the stock in trade of the farmer were at the same time to improve the condition of the land, and to give it a higher value, of course we should rate the land higher.

220. Is it not an essential principle of rent that it varies with the different qualities of the soil?—Yes, it must be so.

221. With regard to the previous question as applied to 20 stalls; supposing 20 stalls to be let by the landlord to the tenant empty, and that a rent is paid for those stalls of 20 *s.*, but that those stalls, from the value of the farmer's cattle, are worth 20 *l.* a year, instead of 20 *s.* a year; if he is rated upon the 20 *l.* a year, he is rated upon 1 *l.* as paid to the landlord, and upon 19 *l.* as the profit of the stock which he has put into those stalls; is not that so?—I do not understand how it would come to 20 *l.* a year.

222. We will suppose that the empty stalls, merely for shelter, are worth 20*s.*; but the moment a man's cattle is put into them, the overseer charges him 20 *l.* a year for the stalls, that being made up of 19 *l.* and 1 *l.*?—I do not see upon what principle the overseer would rate them at 20 *l.*; I should say it would not be a fair assessment, because the land there would be assessed at more than its value.

223. It is not the letting value?—No, it is not the fair rent.

224. A stall merely put up in a field, would not increase the value of that field in letting more than 1 *s.* a year, but the rating of those 20 stalls put up in the yard might very well increase to 20 *l.* a year, because of the value of the cattle fed in them?—I do not exactly see how to carry that out, unless I am to consider that the erection of stalls in that case would have, in truth, the effect of rendering the field more valuable to be let as a field with those stalls in it. The overseer has no business to take into consideration the cattle that are in those stalls; but if the farmer or grazier think fit to lay out a sum of money, and to build stalls in this field, though he pays the landlord only 1 *l.* a year, he makes the field more valuable, and he must pay a higher assessment; the field becomes more valuable, and then he has to pay, in respect of that field, a higher assessment; but he does not pay upon the cattle.

225. Is it not your view, that the improvement of the field may increase the letting value of the land?—Yes.

226. But you still conceive that that letting value, so increased, is to be distinguished from the profits of farming capital?—I do.

227. What would be the value of this improved land, unless it were for the purpose of putting stock upon it?—Probably nothing; but, on the same principle, I may ask, what would be the rent of a shop in Regent-street, or a shop that is adapted for a stock of a particular kind?

228. Therefore

228. Therefore you value a shop in Regent-street in consequence of its situation, and its capability of holding a large quantity of stock in trade?—Yes, it is the receptacle of that stock in trade.

229. And upon the same principle you value the land for the stock in trade that it will accommodate?—Yes, whatever is the inducement to the farmer to give the rent for the land, will be the principle upon which we must ascertain what the value of the land is.

230. The Committee understand you to make a material distinction between the subject-matter upon which the capital is employed, and that capital itself?—Yes, it must be so in reference to assessment.

231. And also you recognize a clear distinction between the letting value of that which is the subject-matter of the employment of capital, and the profits that are derived from the employment of that capital?—Certainly.

232. Will you be kind enough to give the Committee your opinion upon the difficulties which have arisen in consequence of the judgments of the Courts upon the subject of the rating of railways?—The rating of railways is a subject that has raised very grave and serious questions during the few years last past. The rating of railways was a matter which took everybody very much by surprise, in respect of the principles of law to be applied, and as to the manner in which those principles were to be applied; the Parochial Assessments Act simply enunciated the principle which was to be applied to all species of property to which it related. When we came to apply that principle to railways, the first difficulty which arose, and which was supposed to be insuperable, was how we were to ascertain the letting value of a property which it was said could not be let, and it was supposed, in consequence of that difficulty, that there was no means of getting at the value of a railway for the assessment. That was the first point which was brought under the consideration of the Courts; but they decided that a railway was a matter which could be let, and that they must assume that it could be let, and therefore that the principle of this Act of Parliament could be applied. The Court said, whatever difficulties there were in the way, it was not for them, on account of those difficulties, to prevent the operation of the statute. That difficulty has not only been got over practically, but, in point of fact, the argument has wholly failed; because since that time a railway has become a subject of lease from one company to another in a variety of directions; so that, though there is some difficulty in applying the statute in practice, there is none in point of law. But the great difficulty that has been raised is one which, for aught I know, might be raised upon any species of property which is not readily reduced to competition. I do not know that it may not be as difficult to ascertain the value of a canal, or the value of gas-works, or the value of any large complicated establishment of a like nature, as a railway; probably no one could work the gas-works but the gas company, and nobody, therefore, could tell what the value of the gas-works was, but some person interested in the company; nevertheless, surveyors are able to ascertain the value of them.

233. What difference is there between the case of a canal company being their own carriers, and the case of a railway company?—I know of no difference.

234. What principle is applied, generally, to the rating of railways?—I can scarcely say that any principle is applied. It seems rather now a question of bargain between the parishes in a body and the railway companies. They professs to proceed upon a principle, but it is a matter of arrangement as to what ought to be charged; and if they cannot agree upon the amount, they go to the quarter sessions.

235. Have you ever digested any principle which has occurred to you, and which, in your opinion, should be applied throughout the kingdom?—I can only take the decisions of the courts on the cases which have been tried. The last case which is reported is, The Queen *v.* The Great Western Railway Company, 6 Q. B. Rep. 179, which certainly seems to give us almost as clear a course of proceeding as can be conceived; but it is not quite conclusive, because at the present moment there are some points which are pending in the Court of Queen's Bench. Even yesterday a case was argued in reference to one of the railways, and the Court have taken time to consider their judgment; that case, I believe, depends (as far as I am informed of what the case is) not upon any doubt as to the general principle of rating railways, but upon the

W. G. Lumley, Esq.

30th May 1850.

general question of what is termed the mileage division. The question which has been argued is, in what way the mileage rate in each parish is to be taken.

236. That must depend upon what appears to be the actual profits of the railroad?—There is a difference of opinion whether you should take the profits which may be earned, and the expenses which may be incurred in a particular parish, or whether you are to take the whole profits and expenses of the railway into consideration, and spread them over the whole distance that the railway traverses.

237. Is it with regard to the dividend that the Company pay that the assessment is to be made?—No, the dividend is a very improper element to be taken into consideration, because the overseers, who are to assess the property, are not required to consider whether the party who occupies the property is solvent or insolvent; the overseer has nothing to do with the consideration, whether a man has paid for his farm, or whether he has borrowed money, and mortgaged his house, and has to pay interest for the money he has borrowed; he simply takes the value of the house or the farm as he finds it.

238. But you said just now that the property was assessed according to the letting value?—Yes.

239. Would not the dividend be a good criterion of what the letting value would be?—No, I do not apprehend it would; the dividend would depend upon the amount of the capital that has been expended upon the railway, and upon the number of outstanding charges upon it, but the letting value would result simply from the amount of tolls which are produced. If there are two millions of money raised annually in the transport of goods and passengers from one part of the Kingdom to another, that is a fair element for us to consider in rating the railway; but the fact that the railway company, when they laid out the railway, may have borrowed so much money, and may have so much interest to pay on account of the money borrowed, is perfectly immaterial to us in rating the railway.

240. Your principle would be to levy the rate according to the capital expended?—No; the Court of Queen's Bench, in the case of the Great Western Railway, declined to determine the question whether the law intended that consideration; the capital expended upon the work which formed the railway should be taken into consideration, or the amount of the receipts.

241. But if you will not entertain the question of rating upon the profits of a railway, that must send you back to the capital that is expended upon the railway?—No; the question that was put to me before was not as to the profits of the railway, but as to the dividend; the profits and the dividend payable upon the railway appeared to me to be quite distinct; the profits of the railway are what you get from working the railway; but whether you distribute those profits among the shareholders, or among the mortgagees, is immaterial as far as the rate is concerned.

242. That comes back to the capital expended?—But we cannot even then leave out of consideration the actual profits of the railway, because it may be that a great deal of capital has been laid out uselessly upon the railway, just in the same way as a large house may have had useless capital expended upon it, and may not be worth so much as a house which has cost a smaller sum.

243. How do you allow for the wear and tear of the railway?—A certain per-centage is allowed; that must be a subject of consideration in assessing the railway.

244. That is separate from both the dividend and the profit that you speak of; part of the whole profit goes to paying the mortgagees, part goes to paying the shareholders, and part goes to the annual expenses; in assessing the railway, how do you allow for those expenses?—The object of the scheme that is laid down is to endeavour to ascertain, in the best way we can, the amount which is expended, to use the words of the Act, in the annual repair of the railway, and setting aside so much money each year as will enable the company to keep the railway in a proper working condition, and, in fact, secure the rent which is supposed to be payable for it; we deduct that from the gross estimated rental. That principle applies to railways just as it would apply to houses.

245. A large capital might be sunk or wasted, and would add nothing to the letting value?—Certainly.

246. A railway which has cost 1,000,000*l.* may return 50,000*l.* a year, and another railway which has cost 2,000,000*l.* may return no more, and you would

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in each case have to deal with the 50,000*l.*?—Exactly; we should say that that was the annual letting value in each case.

247. And that you would have to assess, allowing a certain sum as due to the railway company in their capacity of carriers?—Yes; but we find that in the returns of the railway companies a large portion belongs to profits of trade, and that must be kept out of consideration in estimating the rateable value, because they are not to be charged upon that more than any other traders.

248. How can you deal with such, the case which has been put to you, and which it would not be difficult to find, of one railway costing 1,000,000*l.* and yielding 50,000*l.* in tolls, and another railway costing 2,000,000*l.*, and yielding only the same amount?—Where there was nothing to explain the difference in the actual return, and it was a fair return on the part of the railway companies, and it appeared that the letting annual value of one railway was the same as the other, though the one had been much more costly than the other, you would assess each railway at the same annual value.

249. Therefore, you would value both railways at the same amount?—Yes.

250. Is not this the principle upon which canals and railways are equally assessed; that you take the gross receipts, and then deduct charges for maintenance, repairs, rates, and out-goings of every description, and you also make an allowance of so much per cent. for the tenants' profit, as if the property were let?—Yes; that is the principle.

251. Whatever rule has been laid down upon this subject, is it not still within the power of the overseer in each parish to put on any assessment he chooses, without any reference to a neighbouring parish?—It is so; there is a great deal of difficulty in the working out of this subject; the parishes are obliged to combine to protect themselves, and, at the same time, the railways are exposed to the result of that combination.

252. Has it ever occurred to you to suggest any means by which some uniform practice might be adopted in the different parishes through which a railway runs?—There is at present no legal mode by which that can be effected; practically, however, it is effected to a great extent, because the practice now appears to be very general of the parishes, through which a line runs, combining either as soon as the notice of appeal is given, or even before the notice is given. When there is a notice of objection on the part of the railway company, the parishes combine together, and negociations take place between the agents of the railway company on the one side, and some person who represents all those parishes on the other. An advantage has been obtained in this respect from a provision introduced into a late Act (one of Mr. Buller's recent Acts), which enables the parishes to enter into agreements to abide the result of one appeal; by this means parishes are enabled to combine in defence of their rates, and at the same time they are practically concluded by the appeal.

253. Does that last for more than 12 months; does it bind the future overseers?—Yes; it does not bind them as to the assessment in point of law; all that it amounts to is an agreement to enable the parishes to combine together to raise a fund for carrying on the great expense of this litigation. It is only done by means of a contract and agreement, and the form of the agreement and the operation of the whole of the proceedings generally conclude the whole of the parishes, who are joined in it because they are not likely to enter into further litigation after the question that is raised has been settled by the one appeal.

254. When was that power given?—The Act was passed in the 11th & 12th Vict., that is, in 1848.

255. Has it been very much acted upon since?—Yes; it became necessary for the Poor Law Board to settle the form of contract which bound the different overseers of different parishes; and therefore I know that it has been acted upon since; it enables one appeal to be tried with the same result as though a large number of appeals were tried, but with the expense of one only.

256. With regard to contracts which are purely voluntary between a railroad company and the parishes, they cannot be made binding for more than a year during the time of the existing overseer?—That is all; there is a proposal which I have seen, on the part of some railway companies, to obtain some Parliamentary provision for their advantage in this respect. I have seen the proposal, but I confess, it seems to me, that it is only a premium upon lawsuits and litigation. The scheme appears to be this, that a bargain is to be made in every parish, and if the bargain is not satisfactory to either party, they are then to go to the sessions. I do not see how that result is to be avoided in any case.

W. G. Lumley, Esq.

30th May 1850.

257. In the case of contracts made with the different parishes, the overseer of the following year may, if he chooses, make another and a capricious assessment; there is nothing to prevent him from doing so?—No, there is not; but supposing the overseer does that, and the Company appeal, and there are costs incurred, the overseer who acts in that way is very likely to have to pay the costs out of his own property; and the Poor Law Board would interpose to this extent,—when once an agreement had been entered into, and a trial had taken place, and the proper result had come out of it, they would not assent to another agreement, for they must assent to the agreement.

258. Among the inconveniences to which the existing parochial assessments are liable, is not one inconvenience this,—that after an expensive survey has been incurred under the authority of the Poor Law Commissioners, the existing overseers, or the new overseers, may at their pleasure make an entirely different assessment?—Yes, the whole system upon which the valuations of parishes are carried out at present is exceedingly objectionable, and highly inconvenient. There is a valuation made under the authority of the Board of Guardians, who are persons having no personal interest in the parish; the parish is obliged to pay for the valuation, and then the vestry and parish officers reject it (frequently because it is too equitable and too true). That valuation is very often thrown aside and not acted upon. There are no means of compelling the parish officers to act upon such a valuation, which has cost the parish a very large sum of money, and may be a perfectly equitable valuation.

259. In your opinion, would it be desirable to make an alteration of the law upon that point?—I think the law ought to be altered in that respect, so that there should be some standard valuation made by a competent authority, which should be binding upon the parish, and be conclusive, until such a change of circumstances arose as to make it necessary to have another valuation.

260. Would you think it better that that valuation should be retained till cause is shown to some competent authority for a change, or that some party should from time to time be required to make a new valuation?—I think the first mode would be preferable. I do not know that much benefit results from having many revisions of the assessment; if it be necessary at successive periods to have such revisions, they would be productive of expense, and I am not sure that they would not give room for fraud in anticipation of a new assessment being made. I can easily conceive that parties might avail themselves of such periodical valuation to act fraudulently; a person might wait till the valuation is past before repairs or improvements were made, or might suffer the land to get into a bad state, or remove property, or various modes might be adopted, if it were known that in a certain year a new valuation must be made.

261. By giving the power of altering the assessment, upon cause shown to a competent authority, any ratepayer would be prevented from committing such a fraud as you now allude to?—Yes; but I thought the proposition was, that there should be a change made in the assessment at certain periods. There is an instance of that, I believe, at Birmingham. There is a local Act at Birmingham which requires a fresh valuation to be made every seven years; but I do not know how it works there.

262. Is the valuation there made valid and unalterable for seven years?—Yes.

263. When a valuation has been made, are you aware whether it is a common practice with the ratepayers, supposing there to have been a depreciation in the value of property, that a vestry is called, and that with the consent of the vestry the whole assessment is reduced 25 or 30 per cent., or whatever may appear to the ratepayers to be a fair deduction?—Yes.

264. Is not that practice very objectionable in principle?—I think very much so.

265. Would it not be desirable, by enactment, to require some competent authority to consent to any such change before it is made?—I think it would; but it is very difficult to see how to carry anything of that kind into practical effect. The overseers are the persons who have the management of the parish and the assessment; they are generally very incompetent persons, and they are often controlled by some persons behind them, who, in fact, manage all matters in the parish; and if they advise them to make an alteration in the assessment, they act upon that advice, and there is nobody who can effectually complain of it.

266. But this alteration appears upon the face of the rate-book?—Supposing it

it does appear, the question arises, what can be done? The persons assessed pay; the rates are collected, and all the persons in the parish are satisfied.

267. The law now requires the rate to be sanctioned by the magistrates; would it not be a check upon the practice to which the question refers, if no alteration upon the face of the assessment were allowed without cause being shown by a competent surveyor to the magistrates who allow the rate?—I have no doubt but a provision of that kind would be very proper and beneficial; but I believe it will be found that throughout a portion of the country, large rates are levied year after year, and are never allowed by the magistrates at all; the overseers and every one else in the parish care very little about the rate being allowed; they know that they are to pay a certain rate, and they pay it; and there are certain sums to be paid to the clerk of the magistrates, if they are brought to the magistrates, to be allowed by them. No doubt the rates are in much better order than they were before the establishment of the Poor Law Commission and the audit, but still in many parts of the country they are in a very bad state; besides, to the Justices it would be a very great trouble. I do not see how the Justices could go through the investigation: take the heavy rates that are made in many towns, where they run through many pages; it would be out of the power of the Justices to go through all that.

268. The question refers to the wholesale lowering of the assessment, and not to the assessment of particular lands?—I do not know whether a Justice would be able to find it out; there is now a rate brought before him, and he is told by the law that he must allow it, and he mechanically signs it.

269. Do you see any objection to taking the total amount of the parish, as assessed to the county rate, as the total value of the parish, till cause is shown for altering it in the parochial assessment itself?—That proposition requires that we should know what is the state of the county assessments. Now we had an impression that the county assessments were in a very indifferent state, and that the valuations were exceedingly unfair. Mr. Buller had a proposal for altering the charge of the poor-rate in many unions, and introducing a species of union rating; and with a view to that proposition, it was important to ascertain what was to be the basis of the valuation. He contemplated referring to the county rate, and when he spoke to us upon the subject, we thought that the county valuations were such that it might not be safe to rely upon them; but he caused inquiry to be made through the country, and found that that was not quite so. Some of the counties had a completely new assessment, and those were very good assessments; and some counties were in the process of getting new assessments; but there were still some counties where the assessments had not been altered for many years, and there is reason to believe that there the assessments are exceedingly incorrect. Moreover, I am not sure that we could ever rely upon the county assessment in some parts of the country, in consequence of the rapid change in the value of property. In the West Riding of Yorkshire and in Lancashire it would be impossible to take the county assessment as a fair test of the value of property in most of the townships for a continuance.

270. Are you aware what difference there is between the county assessment and property-tax assessment?—I know that there is considerable difference, but there is a reason for that difference; the property-tax assessment is different from the poor-rate assessment; there are certain deductions which are allowed in the poor-rate assessment which are not allowed in the property-tax assessment; those are deductions for repairs and insurance, which amount to some, though it is a small, per-centage. It does not, however, make all the difference that there is between the two, but it goes far to explain the difference; there is, no doubt, very considerable difference between the two assessments.

271. Have you any means of knowing what the difference is between the poor-rate assessment in the parish of Leeds, and the rate at which the property in that parish is charged to the county rate for the West Riding?—I do not at this moment know it, but we have the information at the office.

272. You are aware that the valuations for the county rate have been revised within a short period?—Yes.

273. And that at a previous period they had also been revised?—Yes.

274. And the effect of the revision has been to throw a greater proportion of the burden upon the manufacturing towns?—Yes; but I believe the valuations

W. G. Lumley, Esq.
30th May 1850.

there are not quite satisfactory; there is a great difference between the returns made for the property tax and the returns made for the county rate.

275. In the case supposed, of Leeds, probably the houses are rated under a composition to the poor-rate, under a local Act, or under Sturges Bourne's Act?—Sturges Bourne's Act is not in operation in Leeds, nor have they a local Act which enables them to assess the landlords.

276. Supposing it to be so, that all houses under a certain value are rated according to a certain composition, the difference between the rating for parochial assessment and the rating for the county rate would be very considerable, the allowance being generally from 15 to 25 per cent. Is not that the usual allowance under those local Acts?—The allowance is generally more than that; it is in many cases 50 per cent.; but if that be so, it would only affect the sum which is raised for the poor-rate, because in those cases where they keep the rate accurately, they carry out the full amount of each tenement (more particularly in those boroughs where the right of voting depends upon the amount at which the party is rated), and they then charge the party actually liable with only a certain proportion of it.

277. So that the sum put opposite to a tenement would be the proper value to be assessed?—Yes.

278. Assuming it to be your opinion that it would be unsafe to take the county rate as the basis of the valuation for each parish, has any mode occurred to you by which we might arrive at a uniform system of rating, parish with parish?—I am afraid that you must come to the establishment of some superior authority. Mr. Lewis has suggested a scheme by which this may be done; that, of course, is one mode that might be resorted to, but it it very difficult to find a mode that will be satisfactory to the public at large. I have no doubt that by the appointment of Government officers, who were perfectly responsible, and of competent skill to do it, a good and accurate valuation could be obtained; but I do not apprehend that this would be satisfactory to the country at large; there would be much jealousy of such a scheme.

279. Do you not think it would be an improvement upon that Bill, if power were given to summon witnesses at the expense of the county, or in some cases, upon a suspicion of adverse conduct on the part of the parish officers, to charge the expenses upon the parishes; at present there is no power given to summon witnesses?—I understand the proposal to be, not that the Justices are to be encumbered with the investigation of the matter, but that they are to be simply charged with the duty of selecting a surveyor, and directing him to make a proper investigation. Unless they are simply enabled to do that, and required to see that a proper valuation is made, which shall have an authentic seal attached to it, I cannot see how it will be possible for the Justices to carry on the proceeding; if they are to meet, and to appoint a surveyor, and require him to make a valuation, in case the parish does not produce to them a correct valuation, I do not see any difficulty in proceeding to have the county properly valued.

280. Supposing that you gave a power to value in cases where the rental is not shown, or where you could not arrive at the rental in some way or another, ought not that to be satisfactory?—Then the question arises, who is to judge of whether the rental which is returned is the right rental; if the justices are to do that, then they must go into the whole inquiry.

281. Is not the Clerk of the Property Tax Commissioners in possession of the rental?—There is the valuation for the Property Tax, which could be obtained.

282. The tenants return the rental, and the clerk or the commissioners have that rental?—Yes; you might have a valuation made from those returns where there are tenants, but I do not know how it would be where persons occupy their own land.

283. Even where there are tenants, to what extent could you take the rental as a criterion of the value?—In come cases you would get it too high, and in many cases too low.

284. It would be, in many cases, a very false and a very uncertain criterion of the real value?—Yes, as far as the rateable value was concerned, it would be so; small tenements are all entered and returned at the rent which they are supposed to pay, but we all know that small tenements never do pay the rent which they are nominally set down at; they pay a good return to the landlord

or owner of them, but still they do not pay the amount at which they are supposed to be let when the owner of those tenements is required to sell them under forced sales.

285. Do you think that an improved system could be introduced which would be consistent with the system of allowing annual overseers to remain?—I hardly know how to answer that question; for the present system of overseers is so very bad, that in no point of view do I think the present system of overseers works well, and anything which would get rid of them, and would lead to the appointment of other officers in their stead, would be an improvement.

286. What are the objections to the present overseers?—They have nothing to do but to make and collect the rate, which is just the duty they are unfitted for; and the result is, that whenever they can, they obtain a paid collector, or an assistant overseer, to do this for them; and this duty is devolved upon him. They have no duty now as regards the relief of the poor; that is taken away from them; but they are bound to account, and they are bound to account for monies which they do not receive and do not expend. There are two men put together in the office; one is considered to be responsible for the acts of the other, over whom he has had no control, and with whose proceedings he has had no means of interfering, nor does he know what that other individual has done. It comes to this, that though the audit is very stringent, and the overseers are called to account for everything they have received, and are held responsible, the payment is seldom strictly enforced in the manner pointed out by law.

287. In regard to the accounts, the overseer is responsible, the assistant overseer is not responsible?—There is some difficulty occasionally in making out the responsibility of the assistant overseer; but he is not so bad as the overseer, because he is amenable to dismissal.

288. Supposing the assistant overseer, who has been the collector, to abscond, the overseer is the responsible party?—Yes, unless he can show that he has some reasonable excuse; but of what use the overseer is at present, I am not able to ascertain, and I believe that everybody who has had to do with the management of the Poor Law, has come to that conclusion.

289. Do you see any way of making use of the auditor in this matter?—No, I think not; the auditors have as much as they can do; the auditor ought not, I think, to have had anything to do with the making or collecting the rate; he ought to be a person coming to the audit without any previous knowledge or preconceived notions upon the subject; he comes there merely to ascertain the correctness of the expenditure.

290. Is the auditor a competent person to look at the assessment?—At present he is not; his duty is of a different kind.

291. Do you think him competent in point of information?—That is rather a personal question with reference to the auditors; the auditors are exceedingly varying in their qualifications; unfortunately the chairmen of the Boards of Guardians have the appointment of the auditors, and the selection has not always been the most fortunate; some auditors understand some branches of the subject better than others; some of them understand the minute details of the expenditure.

292. Looking at the matter upon broad principles, would you not say, that a person in the position of auditor would be a better person to examine the assessment than a committee of magistrates, as proposed by this Bill?—I am not sure that I should recommend the auditors to be employed upon it.

293. Would the auditors be likely to have as much local information as a committee of magistrates?—The auditors would have no local knowledge; on the contrary, many of our auditors live quite away from the district where they audit, and we are rather desirous that they should be wholly unconnected with the district.

294. Supposing the auditors are unfit to deal with questions of assessment, and so on, connected with the rate, could they be made useful in seeing that the rate fixed by a competent authority had not been changed without cause shown?—I think they might; we have one very sharp auditor in small matters; he is an exceedingly acute man, and he goes into those matters of detail very much; he hunts up the overseers in that way, and other persons who come before him; but very few auditors would take the trouble. He is the very man who would say to the overseers, "You have a different assessment this year from what you had last year; how is that?" or if the valuations were changed, he would

W. G. Lumley, Esq.

30th May 1850.

remark upon that, and call attention in one quarter or another to what had taken place; but such a person is not very common.

295. Would it not be desirable that the auditors should be directed to take notice, that when the rate has been altered, it has been altered under the sanction of some competent authority?—It would be desirable, as soon as we had started upon what appeared to afford the means of making a trustworthy valuation; when we had a basis upon which the rate might be made with certainty, then it should be the duty of the auditor to see that it was not changed; and that he could do very well.

296. With reference to the duty now performed by magistrates in regard to the rate, would you extend or abate that; what the magistrates have to do under the existing law is to sanction the rate by their signature; but their office is merely ministerial; they have no judicial powers, they are obliged to sign the rate?—I am rather disposed to give the Justices some authority in the matter; I think it would be better that the Justices should have some control over the rate; it is most likely that the statute of Elizabeth contemplated that they were to exercise a considerable control over the matter, and that they were not to allow the rate unless they found that it was really wanted; but that is not the practice now.

297. Even if they find a large arrear of rate existing, they have no power to refuse to sign the new rate?—No; they have no authority over the matter. We learnt that in many parts of the kingdom the Justices had refused to allow a new rate, because there was a good deal of outstanding arrear, and we were asked what would be the consequences of their doing that, and we said, it is required in such a case that the magistrates should allow the rate; but if the parish apply to the Court of Queen's Bench for a mandamus to compel the Justices to allow the rate, in all probability the Court of Queen's Bench will inquire what was the reason that the Justices would not allow the rate; and then the Justices would show the reason, and the Court might, if they approved of the reason, refuse the rule; but the Justices, in fact, would in such cases be doing that which the law did not warrant them in doing.

298. You conceive the existing state of the law to be to deprive the Justice of all authority in the matter?—Yes.

299. That Justice has no judicial authority, except upon appeal?—With regard to the allowance of the rate, he has no authority at all; he must see that the rate is in due form; that the declaration has been made by the overseer; that it is, to the best of the overseer's ability, correct; that is part of the business in which I am not sure the Justices might not, with some success, act throughout the country, but it is very seldom attended to.

300. Was it not more generally attended to before the late decision of the Court upon the subject?—Yes; previous to the decision in the case of The Queen *v.* Earl of Yarborough, the impression prevailed generally throughout the country that a rate could not be made otherwise than according to the new valuation, and the Justices were required to see that the rate was duly made; but the Court said that this was not the true state of the law.

301. There are many technical matters required in making a rate perfect, such as publication of notice, and so on; have you turned your attention to those points, as to whether they are useful or cumbrous?—The allowance of the rate by the magistrate is of no use at present. I think it might be made useful, and therefore that ought to continue; but it is now a mere form; it is attended with the payment of a small sum of money to the Justices' clerk. Perhaps, however, there is some beneficial result from it, for there are in some parishes these sort of frauds: there are false rates sometimes made voluntarily by the whole parish, to cover what would be illegal payments of sums of money by the parish officers, and the allowance of the rate by the magistrate is some little check upon that practice, but that is all the benefit it has. Then, as to the publication, I do not think that that is of much consequence at the present day.

302. Is not the notice very useless?—I do not think that there is any great harm or inconvenience in it, and possibly some benefit might accrue from the notice being affixed at the principal place of official business. At present, the notice is required to be put up at every church and chapel within the parish. In small parishes that is unimportant, because there is only one church; but in such large places as Manchester, or in the metropolitan parishes, it is exceedingly troublesome, and not of the slightest use; it would be sufficient to have the notice

W. G. Lumley, Esq.

30th May 1850.

notice put up at one place of official business. I think it would be better to remove the notice from the churches and chapels, and to have it put up at some place in the parish which is used for the publication of parochial notices, and that such a notice should be sufficient.

303. All those technicalities, in point of fact, are means of quashing the rate very frequently, without going into the real merits of the valuation?—Yes, if it were acted upon, it might be so; but I do not think persons very often take objections to those points, but they certainly give the opportunity to parties to raise more technical objections. There was a very important lawsuit which occurred a little time ago in one of the townships in Lancashire; the principal question which was raised was, whether the notice which had been put up was sufficient; there was a chapel in ruins, and the overseers thought it not necessary to put the notice there, but they put it up at the new church, and the Court thought that sufficient; but it gave rise to a trial at the assizes, and to an appeal to the Court of Exchequer.

304. Your opinion, generally, is, that all technical forms which are unnecessary for the essence of the matter should be repealed?—Yes; there is not much more than the allowance of the rate and the publication, in point of technicality, which should be abolished.

305. The publication of the notice should be simplified?—Yes. One notice of the making a rate should be sufficient, and that should be published in the principal place of the parish where parochial notices are generally published. I would say that the notice should be put up at the principal church in the place; but in some places where they have small chapels or small churches, there is a question which is the principal church, and to put the notice in the parish church in some townships of the North would be perfectly absurd.

306. Do you think that you escape from evils arising from precise instructions, by giving general instructions?—Certainly not; but if you give too much importance to precision in matters of little moment, the consequence of neglecting those matters may be very serious; but you had better define precisely what is important, than leave it open and vague.

307. Would you propose any alteration in the law relating to appeals to the special or petty sessions upon the subject of the poor-rate?—There is one thing which I think ought to be altered, for nothing can be more useless; it is the notices which are given every year by the Justices or their clerks, and circulated in every division of the county, namely, that there will be a four, six, and sometimes eight special sessions held in the year for hearing appeals against the poor-rates. That provision is attended now with disputes as to who is to give that notice, and who is to be paid for it, and out of what fund the charge is to come, or whether any charge is to be made. That is a matter in dispute between the clerks of the Justices, the auditors and our board, and any other parties that can be brought to bear upon it. The clerks of the Justices say they are entitled to a fee upon these notices; and, unquestionably, if they do the work, they ought to receive a fee for it; but the Act of Parliament does not specify who is to do the work, or who is to pay for it. The opinion of the auditor is, that, looking to the Act of Parliament, the fee is one which ought not to be paid out of the poor-rate; the Justices' clerks say there is no other fund out of which the fee can be paid. It does not, however, follow that the poor-rate is to be made liable to this charge, because there is no other fund upon which it can be imposed. It would, no doubt, be very easy to make a provision to meet that case, because it might be made a charge upon the poor-rate; but then the question arises, what is the use of these notices of special sessions? There are four, and sometimes eight, special sessions held. I cannot find, throughout the country, that there is anything for the greater part of them to do. Whether the Justices do meet for the purpose of hearing those appeals, I cannot say; the clerk, I presume, takes care to summon them for that purpose, and probably some of the Justices meet.

308. You would not do away with appeals to special sessions?—No. I would let persons go there as a matter of course; the special sessions would meet, and parties would find out when the special sessions was to be held, as they find out when the quarter sessions is to be held.

309. You would apply that also to the highways?—Yes; I think an advertisement in the county newspaper would answer the purpose of all those notices. Now there is a small fee which the clerk of the Justices charges for giving the notice;

W. G. Lumley, Esq.

30th May 1850.

notice; but then there must be messengers sent to put up the notice on the church-doors, which is perfectly useless. Again, one difficulty which arose about the appeals to these special sessions has been settled, but still there is an important point open. The Act of Parliament enabled parties to go to the special sessions, without saying what special sessions; the reasonable construction undoubtedly was, that they should go to the next practical sessions, or within a reasonable time. A case lately occurred where the appellants let the special sessions pass over, and the next quarter sessions, and the next special sessions, and then applied to the third special sittings, who refused to hear them. The appellants said, "There is no limit in the Act of Parliament; we are within a year, and we ought not to be concluded." The Court of Queen's Bench have decided, however, that they should have gone to the next reasonable sessions, and that they were bound, if the appellants let those sessions pass, to consider the parties out of time. This is so far a clear decision, but it would be desirable, if the law were amended, by saying when, in fact, the party should go; and as this is a sort of domestic tribunal, and generally the matter in dispute, from the nature of the inquiry, is not one of serious moment (it is a mere question of the value, which is supposed to be settled very soon) the appellants ought to go to the next special sessions, and before another rate is made.

310. Would you object to giving the magistrates a greater power than they have now upon appeal; they are limited within certain limits; would you propose to extend those?—I do not know what the Justices might feel upon this point; there might be some jealousy between the petty sessions and the quarter sessions; assuming there to be none, I do not see why the Legislature should not extend to the petty sessions the power of immediately sending a case to the Court of Queen's Bench. There are the same Justices almost sitting in special sessions as in quarter sessions, and I do not see why they should not be able to say, "This is a case involving a question of law; there is no occasion to go to the quarter sessions; it is better to go at once to the Court of Queen's Bench." But then it is a question whether the Justices sitting at quarter sessions might like to give up their jurisdiction in such a case; the Act of Parliament now contemplates that grave questions of that nature should be determined by the quarter sessions; it is the mere question of *quantum* that is determined by the special sessions.

311. Upon the principle whether certain properties ought to be rated or not, you would not give the magistrates the power of deciding that?—No; when one comes to consider the nature of the tribunal of special sessions, which is oftentimes composed of two or three gentlemen, who are hastily got together, and frequently are not very competent to determine a grave question of law, it is, I think, too great a power to give them. Any justices can judge of the value of property or of the evidence of surveyors submitted to them; but the principle of rating is a more serious question; and unless you made it compulsory, persons who had questions of this kind involved, would not voluntarily go to the petty sessions. This is worthy of consideration, perhaps, whether the jurisdiction should not be given in all cases to the petty sessions upon the question of the mere *quantum* of value exclusively. Now it is at the option of the individual ratepayer whether he will go to the quarter sessions or the petty sessions; if he goes to the quarter sessions, he very much increases the expense, and it may be worth the while of a rich man to do that, and make it stringent upon the overseers to give way; whereas if the law said, "You shall go to the petty sessions upon all questions of value," it would prevent that. It is a question, therefore, whether this is not an amendment which is desirable.

312. Are there any other points that you would wish to mention?—I think it is desirable that the process of rate-in-aid, as it now exists, should be put an end to. We were surprised to find that there was such a thing actually existing in England; but there is one instance where it is going on now, and where it has become systematic. This occurs in a small parish in the city of Worcester; the overseers there are from year to year obtaining a rate-in-aid from the adjoining parishes.

313. How has that exception to the general rule arisen in that case?—It is a small parish, exceedingly poor, and the law gives the power to the quarter sessions, when the parish can make out such a case to their satisfaction, to rate other parishes in aid. This is in the borough, and it has a recorder, who sits there

W. G. Lumley, Esq.

30th May 1850.

there as judge. The matter comes before him year after year; it has been resisted by some of the other parishes; but the cost of litigation is as severe upon them as the contribution to the rate; and the result is, that they seem now to abandon all opposition, and the judge sits there as a mere ministerial person, and authorises the levy of the rate. This is an isolated case; we have not been able to trace the existence of the rate elsewhere; but it is a very agreeable process for the parish, because we have observed that since this rate has been imposed, about 25 per cent. of their annual expenditure has come from the neighbouring parish; and the consequence has been, that on several occasions there has been a great outcry of the parishes in the City of Worcester for the consolidation of the charge for the relief of the poor.

314. Do you know what the rate in the pound has been upon that same parish?—No, I do not.

315. Is it not the common law of England that a rate-in-aid may be made in the case of poor parishes?—It is under the statute of Elizabeth.

316. If the poor are starving in any one parish, and cannot be supported, you must go to the parishes around?—You must go to other parishes within the hundred, or within the county.

317. It is in the power of the quarter sessions to say what parish shall be brought in; they may take any adjoining parish in the neighbourhood?—Yes, any parish within the county; but the city of Worcester is a county in itself; the parishes upon which this burden is thrown vary; sometimes it is thrown upon one parish, and sometimes they put it upon other parishes.

318. It would not be safe to leave such a parish as that without the means of obtaining sufficient funds for the relief of its poor?—I think it would. When I went into the examination of the subject, I found, and it was a very singular fact, that the parish, after it had got the rate-in-aid, ceased to raise as much from itself as it raised previous to the rate-in-aid being imposed upon the neighbourhood. I have not the slightest doubt that if anyone would go into the figures, they would see that it operates unfairly towards the neighbouring parishes.

319. But that is the statute law?—Yes, it is under the statute of Elizabeth.

320. What does the law require as proof of the incompetency of the parish to maintain its poor?—It requires nothing very distinct; but it must be proved to the satisfaction of the justices.

321. As it is quite possible that such parishes might be found in such an impoverished state, would it be safe to extinguish all means for the protection of the poor in those parishes?—I do not think that that could exist in the present state of things.

322. But there might be some parishes in that position; and what means could be adopted in such a case?—You might treat them in the same way as you treat extra-parochial places. I am not sure whether it would not be best to let such a parish right itself; it must go on raising rates for the relief of the poor till it has righted itself.

323. Supposing it were not able to raise the rates, how would you deal with such a case?—That is an apparent possibility, but it is not a real one; the case of Cholesbury is one which, when properly traced out, is open to considerable explanation; more has been made even of that case than the circumstances warranted.

324. In what way?—When one reads the whole statement about it, as it is detailed in the account, there seems to be a difficulty in the parish, which was prevailing over a greater portion of the county, and there was no special necessity for resorting to this measure; but as the power existed, it was thought convenient to do so.

325. You would suggest the desirability of altogether getting rid of the power of imposing a rate in aid?—Yes.

326. As long as any land was occupied, you would assume that there was some fund which you could come upon for the relief of the poor?—Yes, and if that had ceased, the poor would have gone away.

327. In your judgment is not the case of the total inability of a parish to maintain its own poor, one of those extreme cases for which it is expedient that the law should previously provide?—I think not; there must be means of levying a rate, and I do not wish my previous answer to be understood as

W. G. Lumley, Esq.

30th May 1850.

implying that that is a reason for leaving extra-parochial places as they are at present.

328. You would not think it expedient to leave extra-parochial places as at present?—No, the present state of the law upon that subject is, I think, so discreditable, that I should be very glad to see it altered; there are large districts in the country where there is no rate raised for the relief of the poor who are destitute, and there is no authority for the appointment of overseers.

329. Practically, what becomes of men who fall destitute in those places?—They are relieved by the casual charity of the place, or there is some illegal support derived from the adjoining union or parish.

330. Do you know any cases in which such illegal support has been given?—Yes; we are obliged to shut our eyes to what has occurred in that respect, but it must be so. There is a large place in the city of Worcester which is known as the Block-house; it is a populous place, and it is extra-parochial; it is not in the Worcester Union; it pays no poor-rates; it pays borough-rates, because the borough can take rates from all property within it; but there are no overseers appointed, and there is no poor-rate. There are large districts in Lincolnshire in that condition; there is no poor-rate, and no person bound to relieve the poor, and cases of hardship are continually occurring there and elsewhere. Several plans have been suggested: the most natural plan seems to be, that those places should be formed into parishes, and that overseers should be appointed, and that they should be dealt with as parishes elsewhere are dealt with.

331. That they should be made to support their own poor?—Yes; some of them, on the other hand, are too small, and where the population is very trifling, they might be united with other parishes.

332. What objection would there be to compelling every extra-parochial place to appoint an overseer, even though there are no claims upon it, because claims may arise, and it is discreditable to allow that state of things to continue in which there is no person upon whom a claim can be made?—It is most discreditable.

333. I see in this Bill a provision that the Board shall be enabled to call upon the owners of property in extra-parochial places to appoint overseers; but what would you do where there was only one owner of property; the clause would not apply, for it speaks of "two or more"?—There are clauses requiring the Justices, of their own accord, to direct the formation of extra-parochial places into townships, and the other clause relates to two or three occupiers requesting to be united to a parish.

334. Why should there exist any exceptions; why should not the extra-parochial places be in all cases bound to appoint overseers?—I think that is what ought to be, generally; but there are some places in the kingdom that are extra-parochial, where there would be no poor population to be relieved, and to touch such extra-parochial places may be an inconvenience, and may be a matter of dissatisfaction to the owners. It is not necessary to incur that, and therefore it has been proposed to leave it discretionary with the Justices whether it should be done; but the cases to which we are referring are cases where there is a considerable population. There is a place on the borders of Cheshire and Denbighshire; we had a very long and painful correspondence some time ago with the Bishop of the Diocese, or the clergymen of the neighbourhood, pointing out the extreme hardship, in some cases, of people who had lived a long time there, and who had become irremovable, and who were destitute; they could not get a poor-rate, and there were 400 people in the district.

335. If in that extra-parochial place there were overseers, there would be no difficulty in relieving those people?—No.

336. I see that by Clause 31 of the same Bill, it is proposed to enact that in the case of extra-parochial places with three or more occupiers of land, they may call upon the Board "to annex such place to some adjoining parish or township." Take the case of an extra-parochial place of 3,000 acres; the whole of it is the property of one individual, with the exception of three or four acres belonging to very humble people; would you think it right that power should be given to those two or three people to exercise the sole and absolute discretion to determine

mine to which adjoining parish this extra-parochial place should be annexed?—No, but it is discretionary with the Justices; the inhabitants can apply, and the Justices will exercise the discretion.

337. But the Justices are not obliged to give any notice to the other owner of the parish; they have an absolute power of exercising their own discretion, without any reference to the owner of the place?—That is the effect of that clause as it now stands.

338. Do you think it right?—I think it would be desirable that that clause should be modified to some extent. Some notice should be given to enable the matter to be settled before the Justices. I presume that the framer of the clause considered the Justices would not decide the matter off-hand, but would decide it, after consulting the owners of the land and the adjoining parish; but I do not know what is to be done, because everybody might say, "We do not want this place to be annexed to us."

339. Your object is this, to suggest the propriety of getting rid of extra-parochial places?—Yes; to remove what I think is a great scandal upon the law; now it may be said that there is a sick man in a particular place who requires relief, and there is no person in the kingdom bound to render him relief.

340. Your difficulty would be met by an overseer being appointed for each place, with power to make a rate?—Yes; there are some places which are too small to form parishes in themselves.

341. Are you aware that in many parishes assessments are made which are not legal, but that money by consent is collected, whereby the expenditure of those parishes is in fact brought below the average charges of the union?—There are many cases constantly brought before us, in which it is sought by various contrivances to escape the contributions to the common fund in a fair and proper proportion, by what are called private rates by contributions, or what are called charitable donations.

342. Has any mode occurred to you by which an effectual check might be put to that system?—It is very difficult to define it, because of danger of interfering with private charity; it is very difficult to get a definition which will take in all the circumstances of those cases which occur, and at the same time not infringe upon the exercise of charity.

343. The office of guardian is not a compulsory office, yet the law prohibits the payment of guardians?—The law gives a guardian the opportunity, up to a certain time, of declining to be elected; but if he lets that time pass by, and is elected, he must hold the office; he cannot resign without the consent of the Poor Law Board.

344. Supposing every elected guardian in a parish to decline to serve, what would happen?—Then the parish would be unrepresented.

345. But by law you prohibit the payment of the guardian?—Yes; the business of a parish in a union may, however, be managed by the guardians for other parishes.

346. No mode has occurred to you by which you can suggest an enactment to prevent this fraud upon the union, arising from a private rate upon a parish, with a view to reduce its rate, as compared with the other parishes of the union?—I do not know that any mode could be devised, but this might be done; it would be some little advantage; any contributions for the relief of the poor, or in aid of the poor, that came from any other rate than the poor-rate, might be taken into consideration. A great deal of relief to the poor is given out of the highway-rate; when the poor-law inspector goes round to ascertain the assessment, he cannot take notice of that expenditure. The inspectors for some time did do so, but it is open to question whether this is correct. A good deal of relief goes out of the highway-rate and the church-rate. I admit that where it is legitimate expenditure, the inspector should not include it; but if it is not legitimate expenditure, but is done for the purpose of avoiding a fair assessment towards the common fund, it ought to be brought into calculation as an addition to the expenditure in the particular parish.

347. Take the case of a person kept out of the parish in a lunatic asylum for a great many years; the expense of that pauper is not brought into the charges of the parish?—No. And again, a child out at nurse, who is kept

W. G. Lumley, Esq.

30th May 1850.

away from the parish, is maintained out of the highway-rate; the magistrates audit the highway expenditure, but their attention is not turned to these matters, and nobody in the parish complains; but when the inspector goes round to ascertain the proper basis for the averages, he finds out what has been done.

348. Do you believe that that is a general practice?—There is so much of it done, that we know of its existence to a very considerable extent.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till To-morrow, Two o'clock.

Die Martis, 11° *Junii* 1850.

THE LORD PORTMAN, in the Chair.

Mr. WILLIAM FOWLER, is called in, and Examined as follows:

Mr. W. Fowler.
11th June 1850.

1563. YOU reside at Birmingham?—I do.

1564. You have practised for a long course of years as land agent and surveyor?—I have.

1565. For what period?—Upwards of 30 years.

1566. Have the goodness to state in what district of England your practice has principally laid?—It has been principally in the midland part of the kingdom; it has been chiefly in the counties of Staffordshire, Warwickshire, and Worcestershire; but in many other parts of the kingdom also.

1567. You are familiar with the practice of rating every description of property to the poor's rate in that district?—I have made many assessments myself for various parishes in those districts, both agricultural and manufacturing, as well as in the mining district of South Staffordshire.

1568. Will you have the goodness to state the form of proceeding where you are called upon to make a rate in a purely agricultural or rural parish?—The principle that is adopted is precisely the same in an agricultural parish as in a manufacturing parish, and in fact in every parish, under any circumstances; there is one general principle that guides the valuer in making out his assessment; he looks at the net annual income coming into the pocket of the landlord as the rateable value on which the assessment is to be made; of course, there is variety in the way in which that value has to be arrived at, but the principle is the same throughout.

1569. It is always considered and understood, in the valuation of property, that the rate in point of fact is payable by the landlord, though in form it is payable by the tenant?—The poor-rate is really only another name for a property tax; it is exclusively upon property.

1570. What are the deductions which you usually make in your valuation of a farm for a rate?—If you look to land exclusively, it is hard work to find any deductions that should be made from the net rent; there may be trifling deductions; but where you have a farm and farm house, and buildings and lands associated with it, there is insurance, and there are repairs; beyond these, I am not aware of any other deduction.

1571. Do you not generally place a valuation for rate somewhat below the valuation for rent?—Yes; because the rent includes insurance and repairs.

1572. Is there any difference whatever, then, in the principle on which you rate a parish in Birmingham, for instance, and the principle on which you rate a parish in the northern part of the county of Stafford?—Not the slightest.

1573. Have you rated tithes extensively?—I have.

1574. Will you explain to the Committee the process on which you proceed in the rating of tithes?—The principle is precisely the same; it is to ascertain carefully what rent a tenant would be willing to give to the tithe-owner, the tenant taking upon himself the responsibility of all payments chargeable upon the tithes as well as the risk of loss in the collection.

1575. What are, in detail, the deductions which you generally have to make in a tithe valuation?—They come under the heads of cost of collection, and risk of loss in such collection, and of the profit to which the tenant thinks he is fairly entitled for the guarantee that he gives to the owner of the tithe for the due payment of the rent.

1576. You would deduct road rates?—Always.

1577. Would you deduct any charge, for instance, which a lay impropriator may have been liable to pay for the repairs of the chancel?—I do not think that constitutes a deduction.

 1578. Would

Mr. W. Fowler.

11th June 1850.

1578. Would you deduct any charge to which a lay impropriator may be liable for fixed payments to a curate or clergyman?—No.

1579. If a lay impropriator renting tithes, for instance, from a dean and chapter, which bring him in a gross value of 1,000 *l.* a year, has outgoings of the description which has been mentioned, namely, for rates for the repair of chancel, or fixed payments to clergymen, or perhaps to some other parties, so that he does not clear perhaps more than 500 *l.* or 600 *l.* a year, should you take no account of those circumstances?—No, except the rates. I should consider that the tenant of the tithe is in the same situation as having some one or two or three landlords; he pays the rent to different parties; that is the mere difference; the rateable property remains the same.

1580. Would you allow for land tax?—Yes.

1581. Will you be good enough to state to the Committee the principle on which canals are rated?—The principle is still the same; it is what a tenant would be willing to give to the canal company for the use and occupation of their canal to receive the amount of toll to which the company are entitled under their Act of Parliament, taking upon himself (as in other cases) all liability, as well as all risk, and, of course, taking into consideration what he would be satisfied with, as a tenant, for tenant's profit.

1582. What should you be disposed to allow as tenant's profit in the case of canals?—It is quite an open question as to the amount that should be allowed. Of course, there would be the cost of management first to deduct, and there would be the allowance that he would require for capital employed; the risk afterwards of loss of tolls is very inconsiderable, and, of course, he would be content with a less deduction than the deduction which must be made from some other properties; but the proper amount to deduct is matter of opinion. I should think that, probably, upon a large income from a canal, a deduction of from 5 to 10 per cent. on the gross income would satisfy him as the tenant's profit.

1583. The amount is generally matter of agreement between the Company and the parish?—It is usually a matter of contention, and ultimately it is matter of agreement.

1584. What is the average allowance that prevails throughout the central districts of England?—I think I should have difficulty in answering that question. I do not think there is any fixed amount; I have known 5 per cent. asked, and I have known 30 per cent. asked; it is matter of arrangement.

1585. Then, after having made all these deductions, and obtained a certain amount as the fair rateable income, in what way do you spread it out or divide it between the parishes; in what proportion does each parish claim?—The proportion to which each parish is entitled is dependent upon the amount of income which the particular parish receives, and the rateable value bears the same proportion as that receipt does to the gross receipts of the canal and the gross amount of deductions; taking 100,000 *l.* as the gross income of the canal, and 50,000 *l.* as the gross amount of deductions, the net rateable value of the canal is, of course, 50,000 *l.* Supposing the parish to receive 10,000 *l.* of the 100,000 *l.*, then the amount of rateable value is the proportion which the 10,000 *l.* bears to the gross amount of receipts and deductions, or 5,000 *l.*

1586. Is there any difference of principle in the rating of canals and railways?—Not any.

1587. The difficulty is infinitely greater in the case of railways, is it not?—It only becomes greater when railway companies are traders, as well as owners of the railway.

1588. Which they invariably are, or nearly so?—I think so.

1589. You apply, then, the same principle to the rating of railways, after you have ascertained the amount of profits from carriage?—Precisely.

1590. By what means do you ascertain the amount of profits from carriage?—You have to take the gross amount of income and the same character of deductions; but of course the profits of trade are very much larger in proportion to the whole amount of income than in the other case; there is no difference as regards the principle of the deductions.

1591. By what means do you get at the amount of profits by carriage?—There is great difficulty in getting at it. I think I have understood that upon the first establishment of railways a statement was kept by the companies of the particular amount of tolls which they received, separated from the other portion

portion of their income. There were tables of tolls that were set up in all their station-houses, and they were directed, I think, by clauses in their Acts of Parliament (but I am not quite sure of that), to keep tabular statements of tolls arising from all their trains, and to exhibit to the overseers of the poor, at particular periods of the year, those statements, to enable them to make a rate.

1592. Are those tabular accounts kept?—I believe they are not now kept; I am not sure.

1593. By what means are you able to get at the real amount of profits, and separate that amount from what would be the amount of the profits from the tolls only, assuming they were not carriers?—There are no means except from the information which you receive from the company themselves.

1594. Can you suggest any plan by which facilities may be afforded to the public of ascertaining the rateable income of railways?—I really am not conscious of any plan that can be adopted beyond such an one as that which I have just adverted to. The same difficulty arises with regard to the rating of collieries. It is impossible that you can tell the amount of coals that are raised from the colliery except from the colliery books; you have to go to the tenant, and to inquire the amount that he has raised, and the amount of royalty that he pays; and the rate is regulated accordingly. There are no means by which you can get at it except from the information which you receive from the tenant himself.

1595. With reference to the tables which you speak of, which are required by Act of Parliament to be exhibited at all principal stations, do not those tables exhibit only the highest amount of toll which the company are authorised to ask, and such as they would take from private carriers?—I have understood that those tolls are the tolls which a private carrier would be required to pay, if he came on their line, and exercised his trade.

1596. But practically the companies carry at a much lower rate of toll almost invariably?—They may do so. They may establish any rate of toll, I apprehend, subject, of course, to the control of their own Acts of Parliament. There is a maximum, and I suppose there is a minimum toll, but I am not sure.

1597. Would the tabular statement of which you have spoken, which the railway companies are obliged to keep, exhibit the tolls which they are at liberty to take by Act of Parliament, and which they would require from private traders, or the toll which they really receive?—They do not really receive toll, because they have no one to receive toll from except themselves; therefore I suppose the tabular statement exhibits the tolls which they are at liberty to receive.

1598. Have you seen a Bill which some of the railway companies are desirous should be presented to Parliament?—I have.

1599. Have you formed any opinion on the principle which it is proposed to establish by that Bill?—I should desire to give any opinion upon it with considerable deference. The first clause appears to establish the right principle upon which railways should be rated, and upon which railways are now rated; and it fixes the proper amount to be the net annual value which comes into the pockets of the companies as landlords. The second clause should establish precisely the same amount, but I think it does not do so.

1600. Will you state in what respects you think it does not do so?—I think that the deductions which are directed to be made, will reduce the rateable amount to a much smaller sum than it would be if rated according to the principle laid down in the first clause.

1601. By the word "deductions," do you mean the first deduction from the 100 *l.* to the 25 *l.*, or the subsequent deductions from the 25 *l.*?—I meant the deductions which were directed to be made from the gross receipts, as they are called.

1602. Those gross receipts ought to be called net receipts in the second clause?—I think so, because the deductions spoken of, in order to produce the net receipts in the first clause, are precisely the same as those which are spoken of in the second clause.

1603. Are you familiar with the practice of rating mines?—Yes, I have rated mines. There are no mines rateable except coal mines.

1604. Does it not appear to you to be unjust and indefensible in principle, that while coal mines are subject to rate, equally profitable mines of iron-stone

Mr. W. Fowler.

11th June 1850.

and limestone in the central districts of England should escape rate?—I never could discover any sensible reason why they should be excused; and it produces, in many instances, very grossly absurd results. I know an instance where a limestone quarry at one end of a field crops near to the surface; the surface is removed, and the limestone worked is held rateable to the poor according to its value for royalty paid to the landlord. At the other end of the field the same bed of limestone lies very deep; a shaft is sunk, the limestone is drawn up by means of the shaft, and it is not rateable to the poor. The same observation also holds good with regard to clay; ordinary brick earth is liable to be rated. If you get valuable fire-clay, which lies deep in the earth, and is raised by means of shafts, it is a clay mine, and although producing hundreds and thousands a year, it is not rated to the poor.

1605. When limestone, for instance, is got from a quarry, is it rateable?—Certainly.

1606. But if it is not obtained from a mine, it is not rateable?—It is not.

1607. Are not some of the limestone quarries some of the most profitable descriptions of mines in the Kingdom?—They are very profitable.

1608. Would there be any greater difficulty in rating to the poor's rate ironstone and limestone mines, than there is in rating coal-mines?—Not the least.

1609. The process would be exactly the same?—Precisely.

1610. In what manner do you rate coal-mines?—On the amount of royalty that is usually paid by the lessee or the tenant of the mine to the mine-owner.

1611. Which is the more valuable, the common clay or brick earth, or the fire-clay?—The fire-clay is very much the more valuable.

1612. Is it one of the most profitable mines that exist?—It is extremely valuable.

1613. Is the common clay or brick earth rated?—Yes.

1614. Is the fire-clay rated?—No, not where it is raised by means of a shaft.

1615. Is not that almost invariably the case?—It is pretty generally, but not invariably the case.

1616. Have you ever known stock in trade rated in the centre of England?—I think I have not; I am not quite sure whether it was not rated at one time in Wolverhampton, but I know of no other instance, and I am not perfectly sure of that.

1617. Have you ever considered the equity or facility of rating stock in trade?—I think it would be extremely difficult and extremely unfair; it would often assume a profit where there was no profit at all. It seems to me that it would be a tax on the industrious man on account of his industry; while an idle man would be excused because he was idle.

1618. When you spoke, in the early part of your evidence, on the subject of valuing property, you stated that the net lettable value was the object of your search?—Yes.

1619. Having found the net lettable value, do you place that in the first column or the second column?—The second column.

1620. What do you put in the first column?—The first column, as far as I ever could understand, is not of the least value in the rate-book; and it often, I think, leads to very absurd statements in the rate itself; it leads to this result, with regard to houses, that one uniform amount of per-centage is deducted frequently in order to save trouble in making out the rate. Very old and very small houses ought to have a much larger deduction by way of per-centage for repairs than good new houses, and therefore it often leads to mis-statements of that kind. The valuer, of course, has to take into consideration the particular condition of each house. A new house does not require so large a deduction as an old house, which requires a large sum to be expended in repairs.

1621. Assuming, for a moment, that you are taking a farm, the net lettable value of which is 100 *l.* a year, you add to that 100 *l.* something, for the purpose of the gross column?—Yes, perhaps that is so; but the rental which is payable by the tenant is not the rateable value, because from that sum has to be deducted repairs and insurance; if, therefore, you let your farm at 100 *l.* a year,

if

if it be fairly let, you have to deduct, as the judgment of the valuer would direct him, five or ten per cent. for repairs and insurance.

1622. That was the reason you were asked whether that net rent was not the first column, instead of the second column?—In speaking of the net rent, I have always had reference to rateable value.

1623. Still you say, that from this rent you make certain deductions?—The gross rent is not rateable value; but from the rent has to be deducted the repairs and insurance, as I have mentioned before.

1624. What is the rent?—The rent is the sum received by the landlord from the tenant; the rateable value is the net amount that goes into the pocket of the landlord, the landlord having the cost of repairs out of the rent which he receives from the tenant, and the landlord having to pay insurance. That is the principle of the calculation.

1625. Supposing a farm to be let to a tenant at 100 *l.* a year, he having to pay every charge upon it which is allowed under the Assessment Act to be deducted, where do you put in the assessment the 100 *l.*?—I should put 110 *l.*, probably, in the first column, and the 100 *l.*, if I did rightly, in the rateable column. I ought to be able to discover that; it is not very easy to do so.

1626. Giving the 100 *l.* as the net rent, the tenant paying every charge, for the purpose of the rate, you must add to that net sum something for the gross column?—Certainly, to fill up an assumed sum in that column.

1627. Then why do you speak of 10 *l.*, instead of 20 *l.*, as the sum to be added to the gross column?—It is matter of opinion; it depends upon the particular character of the building, and of course, as a matter of opinion, it is liable to very considerable variation.

1628. In forming that opinion, would you not take the clause of the General Assessment Act, which directs certain things to be deducted?—Those are the deductions which I have been referring to; and I believe that I have been recognising precisely the principle which appears to be established in the General Assessment Act, and making those deductions which are particularly directed by that Act.

1629. But many of those deductions are matters of fact, and not matters of opinion?—I am not sure of that.

1630. Take the commutation rent-charge?—Yes, that would be one; but that would not be perfectly fixed, because it varies according to the variation of the seven years' average.

1631. But you are making the rate for the year?—Yes, that would be fixed; the Land Tax would be a fixed deduction.

1632. Are you sure that the Land Tax is a deduction?—I think it is.

1633. Does not the Act of Parliament say "tenants' rates and charges?"—I am not sure of that; I think the Land Tax must be a deduction, or you would destroy the principle.

1634. You deduct the Land Tax practically?—I should, if I knew of it. I may venture to say, that there are few people who are engaged in making rates who would trouble themselves to inquire whether Land Tax is chargeable.

1635. In the centre of England, your district?—Yes.

1636. In stating the mode of your assessing land, you state that you are aware of nothing that you would deduct from the net rental. Would you not deduct the Tithe Commutation rent-charge?—That must be done to arrive at the letting value. The tenant who takes from the landlord, as a matter of course, acertains the amount of rent-charge he has to pay; he ascertains also the amount of parochial payments he has to make, and he makes all those deductions before he agrees to give the landlord the net rent which comes into the landlord's pocket.

1637. Supposing the landlord to pay tithe, and to have added the tithe to the rent, if you know the rent which the tenant pays, and if you know that the landlord pays the tithe, you would deduct from the annual rateable value the charge for the tithe?—The rateable value should be the same, certainly.

1638. In stating your mode of valuing house property, you say that the insurance and repairs must be deducted. Your practice, and the practice of those with whom you are acquainted, is to value the repairs at what it is thought will probably be wanted at the time the rate is made?—It is entirely matter of opinion; and it is impossible that it can be otherwise. If I look at a house in

Mr. W. Fowler.

11th June 1850.

a very dilapidated state, I am quite sure that until that house is put into repair, it will not let for nearly so large a sum as it would when put into repair; therefore, of course, I must value it as I find it. If afterwards the landlord puts it into repair, doubtless the value of the property is increased, and consequently the rate must always be variable.

1639. You have stated that you consider that any attempt to rate stock in trade, as stock in trade, would be exceedingly difficult, if not impracticable?—I think so.

1640. When you value two houses in Birmingham, do you take into account any matter connected with the business of the houses, in putting a value on each house?—Not in the slightest degree, except so far as it increases the income from the house to the landlord. If a landlord has a house in the best situation in the town, which costs him 1,000 *l.* in its erection, that house would probably let to pay 10 or 20 per cent. upon such outlay, but in another situation the same outlay would not produce one-fifth, or a smaller proportion; but still the rateable value is the net income going into the pocket of the landlord.

1641. Having reference to a house that has cost 1,000 *l.* in Birmingham, if you find a house that has cost 10,000 *l.* belonging to some rich man in the county of Stafford, how should you proceed to rate that house?—The inquiry resolves itself entirely, as in every other case, into a matter of opinion. A man of experience knows that if that house has to be let, there may be great difficulty in letting it, or he knows that there may be a few individuals who would take it, and knowing also, from experience, what is usually given in such cases, he is bound to assume such amount, after the usual deductions, as the letting value. He cannot regulate the rateable value by the outlay in the house.

1642. In reference to tithes, you state, that you think that the assessment of the tithe should contain an abatement for the tenant's profit, in consideration of the guarantee which he gives to the tithe-owner that he will pay him the tithe. What do you estimate that at generally?—That must depend entirely on the character of the tithe. If I take tithe from your Lordship of 500 *l.* a year, and that arises from 20 payers only, it is worth much more to me as a tenant than if those tithes were to be received from 500 payers; therefore, of course, it must be matter of calculation with me what it would be prudent for me to give for those tithes, guaranteeing you the payment of the sum I undertake to pay; and of course I would not do that, unless I was paid the cost of collection, unless I was freed from the parochial charges, and unless I had something for my trouble and risk. The amount would be matter of opinion. If it were 500 *l.* a year from 20 payers, I might say that I should be glad to take the tithes for 50 *l.* a year clear profit. In other cases I could not probably do so for less than 100 *l.*; therefore it depends entirely on the character of the tithe.

1643. Therefore, in each individual parish, you would assume it to be most prudent to make a separate and individual bargain?—Certainly.

1644. There is no rule that can apply to a large parish with a great number of tithe-payers, and a rural parish where there is only one?—It must be an unjust application of a rule.

1645. You stated in one portion of your evidence, that you looked on the rateable property to be assessed as if there were three landlords?—That was in answer to a question which was put to me, whether deductions would be made, supposing the tithe-owner had to make a fixed payment to another party. I said, that I thought the sum at which the tithes should be assessed should remain precisely the same, and that the tenant would have to treat the matter as if he were dealing with two or three landlords; as, for instance, if I took a tithe rent-charge of 500 *l.* a year, and I had to make a payment of 100 *l.* a year to an incumbent, or to any other party, and had to make all the parochial payments, and to make a payment of rent to the owner of the tithe, of course I should take all these payments into consideration; but it would not entitle me to be relieved from the payment of the poor's rate on the first 100 *l.*, because it would be to me just the same as if I had paid the whole to one landlord. The property remains the same.

1646. In dealing with a Dean and Chapter, or with a Bishop of whom you might lease those tithes, you would, of course, pay a less periodical fine in consequence of those large payments?—Certainly.

1647. Your

1647. Your relief would come there?—Precisely; at the same time the assessable property must remain the same.

1648. Have some canal companies succeeded, in former times, in procuring, in their Acts of Parliament, clauses exempting them from rates?—They did.

1649. Do you know whether those Companies are numerous?—I think there are a few now. I believe that every Company that has come into Parliament latterly has been obliged to submit to the excision of those clauses, and that their property has become liable to be rated, as all other properties.

1650. And those exemption clauses have been invariably struck out since Lord Shaftesbury has had the superintendence of Private Bills in the House of Lords?—I have always understood so.

1651. Do you know whether the Grand Junction Canal is exempted?—I am not sure.

1652. When you proceed to assess agricultural property to the poor-rate, do you put a separate valuation on the land, and another on the farm-house and buildings that are necessary for the purposes of cultivation?—Different valuers adopt different plans in that respect, but the result is the same; it is what the whole is worth to let. If the land is without a farm-house, of course it is not worth so much to occupy as it would be with a house; so if the house and buildings cost 1,000*l*., and the valuer determined to put 5 per cent., or any other sum, upon that as a proper return, then he has to make the letting value of the land less per acre. On the other hand, you may distribute throughout the whole of the farm the same sum at so much per acre, and usually that is done.

1653. That is all very well when the farm is all in the same parish; but what happens when the farm extends into two parishes, when the buildings are on one portion of the land, and a large portion of the land is in the other parish?—The principle is the same; I should deal with the land in the one parish, that has no house, just the same as I should deal with it if the whole farm were without a house. Land in one parish, assessed to the relief of the poor, cannot be worth so much in that parish to occupy as it would be if buildings were associated with it.

1654. Then you will be obliged to analyse the value a little, and distribute it accordingly?—You are obliged to exercise the soundest judgment you can; it is very difficult to appreciate rightly the difference that is made, but you must do it to the best of your judgment.

1655. In point of fact, you assess, in that case, as two different occupations?—Yes, as if they were two properties in the hands of two distinct tenants.

1656. You find a farm of 500 acres, with sufficient buildings; you find 300 acres and the buildings in one parish, and 200 acres without buildings in the other parish; the buildings for the 300 acres are more than sufficient; how do you proceed in such a case?—A difficulty is created by such a question which cannot be very well got rid of; you have only, as I said before, to exercise the best judgment you can. You must treat the 200 acres in the parish which has not the house as if they belonged to a different individual. If you go into the parish where the house is, and the tenant of the 300 acres has more buildings than he wants, certainly you may say that there is property and rateable value lost which would have been liable to be assessed to the relief of the poor; but the amount, as I have said before, is so inconsiderable, that it is difficult to appreciate it.

1657. Supposing, in the case of the farm with sufficient buildings, the house to be what is commonly called the dairy-house, and the house in which the farmer lives to be a good house, a mansion comparatively, as compared with the other, how should you proceed in such a case?—You must come back to the original principle to which I have been referring; you must treat it according to the best of your judgment, as property that has to be let; and what the tenant would be willing to give for it, is the amount upon which the assessment must be estimated.

1658. With respect to the deductions that are to be made, is it to be gathered from your evidence that they should be very much larger, the smaller the farm is?—No; the deductions must be the same, whether the farm is large or small; it is dependent, of course, on the state of the buildings. If the farm-house and farm-buildings are in a very dilapidated state, a respectable tenant would not be willing to give so much as he would give if they were in proper order; consequently the

Mr. W. Fowler.
11th June 1850.

amount for deductions in that case would be larger on that account, but not on account of the size of the farm.

1659. Supposing a tract of 2,000 acres, with two good farm-houses upon it, will not the repairs amount to very much more than if it was occupied with a single farm-house?—Clearly; but then the annual letting value of the estate would be very much more also. Two good houses would increase the value of the 2,000 acres.

1660. Are you certain that that is the case?—Certainly; unless the money is very badly expended in the erection of the houses and buildings.

1661. Generally speaking, do not large farms pay a higher rate per acre than small ones?—No, quite the reverse.

1662. Assume the case of a farm-building which cost 4,000 *l.*, adjoining a large tract of land which turned out to be worth nothing, and that the whole lets, with the farm-buildings, for 120 *l.* a year?—The rateable value of the property, if that is the full letting value, is the 120 *l.* a year, less the usual deductions.

1663. You came back to the letting value?—Yes.

1664. In determining the assessable value of the land, can you state with some distinctness what deductions you make?—Are you speaking of land only?

1665. Yes?—It is not, I think, entitled to any deduction, except one thing, which may be referred to. There are gates, and there are probably other modes of communication from one field to another, which the landlord usually finds and keeps in repair; and supposing you act strictly and rightly, you would make some small deduction on that account; but it would be so very small that it is not usually done.

1666. Are the Committee to understand that you do make deductions for the Land Tax?—I should say that the Land Tax should certainly be deducted; because it diminishes the amount of net value coming into the pocket of the landlord.

1667. Is it usually deducted?—I think it would be too much for me to say, that in the many assessments I have made I have ever specifically deducted Land Tax. It is so very small in that part of the kingdom where I have been occupied, that I have never thought it necessary to go into the inquiry.

1668. Suppose the land to be subject to other charges—charges, we will assume, partaking of a feudal character, charges either in services to be rendered or monies to be paid—would money be paid on those accounts?—I think so.

1669. Suppose a property to be held subject to a feudal service of some character, not payable in money, but payable in service, would any attention be given to a claim for exemption or deduction upon that ground?—I should be very glad to have an opportunity of thinking, before I give an answer to that question, for I have never met with such a case. I think that everything which has a tendency to diminish the net value of the property, certainly is a subject-matter of deduction.

1670. Do you think that if property is held by some tenure, which may involve inconvenience of some kind or other, but not of a directly pecuniary character, that would form any ground for an application for deduction in its assessable value?—I must return again to the rent which the tenant is willing to give. Whatever rent the tenant is willing to give, that is the rateable value, less the usual deductions.

1671. Do you make any distinction between copyhold and freehold?—None.

1672. Are the copyhold tenures onerous in your part of the country?—In my part of the country I meet with copyholds; but it is rather affecting title, I think, than income from the estate.

1673. Does not that fulfil the description of the feudal tenure, which has been mentioned?—I do not think that would affect the rateable value.

1674. And yet that does carry with it the character of a feudal tenure?—It does, certainly; it is in that case precisely the same as it is in ascertaining the proper rateable value at which tithes are to be assessed. It is just possible that a tenant may have to pay two or three or four rents for land; there may be different parties interested. The rateable value still resolves itself into the amount which he, the occupier, is willing to pay for the occupation.

1675. When the landlord lets land to a tenant, he lets to that tenant the use of the land; but there may still remain obligatory on the landlord services or duties which the tenant does not take on himself. Under those circumstances, suppose the landlord was to come before the assessing officer, and to claim a deduction

deduction on the assessment, on the ground of the services which his land was subject to render, but with which the tenant had nothing to do; would that claim be listened to?—I think certainly not.

1676. Supposing he was bound to serve the office of sheriff, would that be a case of deduction?—No.

1677. Or liable to the support and maintenance of a *ratione tenuræ* road; have you any such cases in your district?—I have known instances where the land has had to maintain its own road.

1678. A public road?—Yes, that constitutes a deduction, because it is a highway rate under another name.

1679. In the north, the maintenance of the roads is attached to particular estates, which are called *ratione tenuræ* roads; is that so in your district?—I have known many instances of that; I let a farm only three weeks ago, on which the tenant of the farm was exempt from highway rates, having to maintain a public road, which passed through the whole of his estate; that constitutes, fairly and properly, a deduction from the rent payable to the landlord; it is (as I have said) a highway rate in another shape.

1680. Supposing a landlord to hold a large property, subject to the duty of performing the office of sheriff, periodically or annually, would the assessing officer listen to a claim from that landlord for a deduction from the assessable value, on the ground that the duty of serving the shrievalty was both troublesome and expensive?—I think not.

1681. Suppose a copyhold estate to be finable at will, at two years' improved rent, would such a farm be assessed at a less value on account of the existence of that charge?—I think certainly not.

1682. With respect to the rating of stock in trade, your opinion is, that it is impracticable, from its difficulty, and that it is inexpedient on other grounds also?—I do think so, certainly.

1683. Suppose stock in trade were to be rated, what difference do you think it would make generally to the district with which you are acquainted?—I cannot give an opinion.

1684. Would it make any difference in a rural parish, that the stock in trade in the town of Birmingham was rated?—The difference to an exclusively rural parish would be just such a sum as would be assessed upon the stock in trade of the farmer; but I should not know how to begin to form such an assessment; I should not know whether to assume a per-centage on that stock in trade, or to take the profits of the trade; it would be no relief to the present ratepayers. As there is a much larger proportion of money employed in trade in a manufacturing parish, as it bears upon the whole present rateable value of the parish, and a great number of ratepayers not at all engaged in trade; I should say that if stock in trade were to be rated in such parish, it would create a much greater difference to the ratepayers than in the rural parish; it would decrease the amount of charge on the present assessable property.

1685. Supposing the town of Birmingham to contain no agricultural property, to whom would any benefit be given by rating the stock in trade in Birmingham?—To myself, who pay for an office in Birmingham, and to other parties not engaged in trade. If there should be an additional 100,000 *l.* a year brought into the assessment, of course it would greatly relieve me and other ratepayers not engaged in trade, by diminishing the amount that we should have to pay.

1686. Do the most wealthy people generally live in houses where there would be stock in trade rated, or in houses where there would be no stock in trade rated?—I think that, probably, the more wealthy people live in houses where there is no stock in trade.

1687. If any benefit is to be given to the town of Birmingham by rating stock in trade, it would be given to those who really are the most wealthy part of the community?—I cannot conceive a benefit except to parties who have no stock in trade.

1688. Take the stock in trade of a rural parish, where there is nothing but an agricultural population rated, and the tithe-owner, and no other parties?—The tithe-owner would be the only party deriving the benefit.

1689. If stock in trade were rated, would it not be principally the stock in trade of the farmer, the shopkeeper, and the manufacturer?—I apprehend that that would include the whole of the stock in trade.

Mr. W. Fowler.

11th June 1850.

1690. Have you considered by whom any parochial tax levied on the farmer is really ultimately paid?—It really comes out of the pocket of the landlord.

1691. Then would not the rating of the stock in trade of the farmer constitute, in reality, a second or double rating on the landlord?—I think it would not.

1692. On the same principle, would not the rating of the stock in trade of shopkeepers constitute an increased or double rent on the house-owner?—I am not quite sure that I understand the question.

1693. As a charge imposed on the profits of the farmer would, according to your view, be really paid by the landlord, would it not by parity of reasoning be the fact, that a smaller parochial tax levied on the profits of the shopkeeper would constitute a charge upon the rent of the house, and really be paid by the house-owner; in other words, would not the shopkeeper, before he took that house for the purpose of carrying on his business, consider and deduct in his estimate all the charges to which he would necessarily be subject in so taking it?—In a rural parish the amount of rate would not be increased, and therefore it would be the tenant paying the same rate, but charged on two distinct properties. Of course he would have to calculate in just the same way, before he took his farm, what he would have to pay to the poor, and therefore it would be precisely the same. So, I apprehend, with regard to the shopkeeper; he would also calculate in just the same way.

1694. Suppose the case of five parties in a parish; a land-owner assessed at 200 *l.* a year, and paying 6 *l.* for rates; a house-owner, assessed at 200 *l.* a year, and paying 6 *l.* for rates; a tithe-owner, assessed at 200 *l.* a year, and paying 6 *l.* for rates; a farmer, assessed at 200 *l.* a year for his farming profits, and paying 6 *l.* for rates; and a manufacturer, occupying the house of the house-owner, assessed at 200 *l.* a year for his manufacturing profits, and also paying 6 *l.* a year for rates; do you not think that in that case the 6 *l.* a year paid by the farmer in the first instance would in reality be a charge on the land-owner; and that the farmer would, in point of fact, in taking his farm, take that tax into his calculation, and charge it in the form of a reduction of the rent that he would consent to pay?—Certainly.

1695. Would a manufacturer deal on the same principle in forming his bargain with the house-owner?—No doubt.

1696. Consequently, on that supposition, would it not be true that the tithe-owner would be assessed at 200 *l.* a year, and pay 6 *l.* rates; that the land-owner would in reality be assessed at 400 *l.* a year, and pay 12 *l.* for rates, and that the house-owner would also be assessed at 400 *l.* a year, and pay 12 *l.* for rates?—The relief afforded by stock in trade being rated in a rural parish, would be felt by the tithe-owner, but by no other party.

1697. The rating of stock in trade would constitute, in its ultimate effects, an additional charge on the land-owner for the benefit of the tithe-owner?—Yes.

1698. In the case that has been put, would not the rates upon the manufacturer be increased, if you were to estimate his engines and the stock in his possession for manufacturing purposes?—Certainly.

1699. At present steam-engines do not pay?—Yes, steam-engines pay; I should say that all steam-engines pay, except such engines as are used for working mines. Engines that are used for working mines do not pay, as far as I have ever known.

1700. Engines for water?—I scarcely know of any such engines, but still they would be rateable.

1701. It is now the general practice for farmers to have engines for thrashing and doing their farm work?—I should call that stock in trade; it is part of the thrashing machine. It is machinery, and machinery is not rated.

1702. Has it been your practice to rate breweries?—Always.

1703. Will you state your mode of proceeding?—It is precisely the same as in other cases; what a tenant would give to occupy the brewery with the steam-engine, if a steam-engine is associated with it.

1704. How do you ascertain that?—By experience only. There is no positive plan which can be laid down for ascertaining the value of property of any description, except as it arises from matter of opinion.

1705. You could ascertain that more easily at Birmingham than you could at Newcastle?—Yes, because you have seen more instances of their letting; you have more experience.

1706. Are premises for making malt rated?—They are all rated.

1707. On

1707. On the same principle?—On the same principle.

1708. Of water-works have you had any experience?—I have rated a few.

1709. How do you proceed there?—Precisely in the same way as we do with a canal; you rate the plant and you rate the main-ways or pipe-ways; and the letting value is the amount of their receipts, less the deductions which have been referred to in the cases of canals and railways.

1710. And gas in the same way?—Yes.

1711. There is a gas establishment in the parish of Lambeth, which spreads its gas into St. Margaret's, St. Mark's, and other parishes; can St. Mark's parish rate the gas-works for the gas that comes into their parish?—Certainly; the pipe-ways are rateable in the particular parish in which they are placed, and according to the income that is derived from them.

1712. Then St. Mark's parish gets a certain amount of rent from these works in an adjoining parish?—No, from the pipe-ways in the parish. I have known that to be the case in other instances.

1713. Supposing that at the present time you were recommended to survey, for the purpose of making an assessment, agricultural districts of which you were unable to ascertain the actual rental paid, should you be disposed to undertake such a work?—As I understand the question, it is whether I should have doubt in my mind as to what should be the ultimate value of the land.

1714. Yes, at the present prices?—I should feel bound to act as I should do if I were acting between the landlord and tenant. I should certainly say that this was not the time to establish a certainly reduced rent on present prices; the time may come; I do not believe that to be the case now; therefore I should not do it now.

1715. Do you think it necessarily follows that reduced prices of agricultural produce should be followed by reduced rentals?—Certainly; if the produce of a farm is greatly reduced, and continues so, no doubt the rent must be reduced.

1716. Do you think that the rental of land has been reduced, say on the average of the last five or ten years, as compared with the average of the first 10 years of this century?—I think I should rather not give an answer to that question; I do not think I have thought sufficiently upon it to justify my doing so.

1717. Do you think that the rental of land has undergone a reduction corresponding to the reduction in the price of agricultural produce during the last 50 years?—I think that the rental of land has kept pace with the value of produce during that time; that as produce has risen, so the rental of land let at that particular time, where there was a reasonable expectation that that price would continue, has been established.

1718. Are you aware what was the average price of corn during the first 10 years of this century?—I am not now aware of it; my memory will not serve me.

1719. In considering the question of assessing railways, have you ever thought upon whether it would be advisable or not to endeavour to establish a system by which railways might be rated per mile?—I think that it would be impossible to do that without going through the same process which you are obliged to do now, in order to arrive at a fair result for both parties.

1720. Is it not difficult for the overseer of parishes, under the present system, to arrive at what is the fair result?—Extremely difficult.

1721. What does the difficulty consist in?—The difficulty arises from the fact that they have no source from whence they can obtain information except the Railway Companies themselves; that, of course, is the great difficulty.

1722. And the overseers of parishes are not people who are, generally speaking, competent to deal with those more acute men who look after railway business?—Certainly not.

1723. Would it be an advantage to the parishes if some system could be adopted by which they might know periodically the rate per mile at which the whole line of railway might be rated?—No doubt it would be a great advantage if it could be arrived at.

1724. You would think it easier for the parishes to rate per mile than to rate upon the actual tolls receivable in the parishes in which they are earned?—They rate per mile now, but the rate depends on the earnings.

1725. Within the particular parish?—If you were to establish an uniform

Mr. W. Fowler.
11th June 1850.

rating per mile through the whole length of the railway, you would necessarily inflict injustice on particular parishes where a very large proportion of the income probably arises; there may be local trade that may produce a very large portion of the income, and it would be unfair that a parish which has nothing at all to do with that trade should receive a portion of the benefit of it.

1726. Do you think that you can sufficiently and effectually separate the earnings in different parts of the line from each other, although the traffic may be distinctly double, for instance, between two given places; is it quite certain that that traffic is not, after all, in a greater or less degree, dependent on the existence of the line throughout the greater distance?—It is not easy, of course, to establish certainly the fair amount of the rateable value; and I cannot conceive how it is possible to get rid of the difficulty. I do not know of any plan that can be devised, whereby the difficulty can be entirely got rid of. There must be reasonable information afforded by the Company, and there ought to be a liberal and a reasonable willingness on the part of parishes to make the deductions to which the Company would be entitled in order to arrive at a fair assessment.

1727. Take the case of a main line railway of great extent, which has thrown out many branches; those branches are admitted to be in themselves non-paying branches, but they have been made on the calculation and in the full belief that making those branches would protect and preserve the traffic on the main line. Under that assumption, would it be just and equitable to separate the earnings of the main line, and distribute the assessment on them amongst those parishes only through which the main line ran, and to put no assessment, and, therefore, make no distribution amongst the parishes through which the subsidiary branches ran?—It is a question, probably, that is answered only by an opinion; and I am not quite sure that I should like to give an answer to the question. I am quite aware that there is great difficulty in it, but I am also aware that it is extremely difficult to obviate that difficulty; it would be, on the other hand, unfair that the parishes where those subsidiary branches are should claim a full proportion of the profits which are derived from other portions of the line.

1728. In point of fact, the non-paying branches of the line are not assessed at all in the same proportion as the productive trunk line?—I believe not; I have known unproductive branches of canals which have really not contributed anything to the rate, except as so much land.

1729. It has been proposed to obtain the assessable value of a railroad by first of all taking its gross receipts, and from those gross receipts making a vast variety of deductions upon the various grounds on which deductions, no doubt, may properly be made, and by that means to arrive at the net value. To that system it is objected by the Railroad Companies that it is proceeding, first, on a principle which is not applied to any other concern; and, secondly, that it will, if acted upon, be, in reality, assessing them upon their respective skill in conducting their concern. Do you feel the validity of those objections?—I think there is no weight in the objections; I think that you must go back to the first principle of rating, and you must consider the amount which a tenant would be willing to give, having to do all the things which have been referred to. Of course, there might be competition amongst tenants; the more skilful man would probably give a higher rent; he would rely more on his skill and his judgment, and his tact in management; but, after all, you must come back to the amount that the tenant is willing to give for the occupation.

1730. You think, then, that the system of taking the gross receipts, and making from those gross receipts the various deductions on the grounds, undoubtedly affording good reasons for the deductions, and obtaining the means of measuring those by reference to the actual account and working of the railroad, is a reasonable and just mode of arriving at the true and assessable value?—Certainly, I know of no other.

1731. You state that, as far as you know, coal-mines only are the mines that are rated?—I know of no other mines that are rated.

1732. That is to say in your part of England?—Yes.

1733. You gave an instance of a field where limestone at one end of the field was assessable, and where the other end of the field was not assessable; has that, as far as your knowledge, arisen from a recent decision of the judges, or has

has it been the practice during a number of years?—As long as I can remember, mines have been excepted; they have not been considered liable to be rated, except coal-mines.

1734. As long as your experience enables you to speak to it, that has been the practice with reference to the limestone?—Certainly; the fact of one part being rated, and the other part not being rated, was owing to the accidental circumstance of one being worked as a quarry, and the other lying so deep, and therefore being worked as a mine.

1735. In estimating the value of coal-mines for the purpose of assessment, you state that you take the royalty which is usually paid; how do you ascertain that royalty?—In the same way that you ascertain any other usual letting of property; you know from experience that parties are willing to let mines on receiving a certain amount of royalty, and from that knowledge, of course, you establish the value.

1736. Not from the actual information derived from the parties who pay the royalty?—As to quantity, it is, certainly, from information received from the occupier; you cannot ascertain the actual amount of royalty without knowing the quantity of coal that is raised; without this knowledge, you may be liable to make an unequal and an unfair assessment; you jump at a conclusion; if, however, the tenant tells you that he raises a thousand tons, and that he pays 2*s.* 6*d.* or 2*s.* per ton, you know the amount at which he ought to be assessed.

1737. Have you any means of obliging him to give you that information?—None.

1738. Suppose, then, that he refuses to give you the information?—The usual way is to take care to lay on enough, and then he is willing enough to give the information.

1739. Have you any mines in which the rent is paid by a proportion of the ore raised?—I do not happen to know of any mine where it is so paid.

1740. In assessing a house, you make an allowance for the cost of the repairs necessary to preserve that house in good condition; in assessing a mine, do you think that any similar allowance should be made, on the ground that the mine is under a constant process of deterioration in value?—No, I do not think that the same deductions should be made; where you pay royalty for mines, it is a temporary payment only, and it ceases to be the rateable property when the mine ceases to be productive.

1741. Do you think that the determinable character of the property to be rated, is a sufficient set-off for the maintenance of the rate at a higher value than it would be if any allowance were made for the cost of reparation?—Certainly it is entitled to some deduction. I do not mean that the gross amount of royalty which is paid by the tenant is the net rateable value, because I think that there should be a deduction made even from that for what the tenant would require, provided he became the occupier of the royalty, agreeing to receive from the worker of the mine the annual amount of royalty, and to secure to the landlord such a sum as the landlord would be willing to accept as rent; the tenant would require something himself.

1742. What would your experience lead you to think would be desirable to be done with the assessment upon house property below 10*l.* a year?—I think that it would be a decided advantage to have such property rated to the owner, instead of the occupier. I think that the only difficulty that exists is in determining the proper amount at which you should compound with the owner. In some cases (I know of one in my own parish, for instance), an Act was obtained in 1846, enabling the owners of small property to compound; and the principle of the composition was this: that upon any property not exceeding 4*l.* rateable value, the landlord was entitled to have his composition upon one-third, and for any sum between 4*l.* and 7*l.*, not exceeding 7*l*, one-half. I believe the result of that to have been, that it it has diminished the amount of the rates in our parish since the passing of the Act; that is, with all the difficulties that existed before, we received more money upon a rate of 10*d.* in the pound than we do now.

1743. Off the same properties?—From the same properties. I am the owner of some small houses, and it has greatly reduced the amount of the levy which those houses had previously to pay. Many of my tenants were such tenants as the overseer could readily make pay, and he did make them pay;

Mr. W. Fowler.

11th June 1850.

and the sums that they were paid were considerably more than the sum that I have to pay in compounding, as the landlord.

1744. Do you not consider that the allowance that was made to the owner of the tenement was excessive in the case that you mentioned?—I think it is too much, and it is on that account that I made the observation.

1745. Have you any opinion as to what would be a tolerably fair allowance?—I have heard that there is a public measure proposed, and that it is intended to adopt 6 *l.* as the highest amount for composition, and that it was intended to compound at half that sum. I should think that would not be objectionable. It would make a very great difference as regards the amount that would come under the composition, taking 6 *l.* as the maximum, instead of 7 *l.*; and it would make a great difference taking half of the whole, instead of taking a third of the small sum I have mentioned.

1746. Do you see any reason why there should be any allowance, even of one-half, and do not you think that is still excessive?—It is for the mere convenience of the collection; and I think great advantage would be derived in obtaining a larger amount of rate than could be obtained if you had to resort to the occupier; so many occupiers of small houses being poor and unable to pay, and therefore excused by the justices.

1747. You think, in short, that you lose now more than 50 per cent. upon the small tenements?—I should think that would be the case, certainly.

1748. Partly by the difficulty of collecting the rates from occupiers of that class, and partly from the fact that a considerable portion of them are excused?—That is what I mean.

1749. Those are the grounds upon which you think it would be desirable to charge the owner?—Yes. We have an unfortunate word, also, in our Local Act; we have the word "tenements," which includes land, and therefore all small fields which are occupied by respectable tenants the landlord is enabled to compound for. Of course it is relieving from the liability to pay to the poor a very considerable portion of property which ought not to be relieved.

1750. That you think an objection?—I think that is a decided objection.

1751. Is it the case in your neighbourhood, that any portions of land are subdivided, for the purpose of letting them as allotments for the use of the poor?—There are very few such instances in my immediate neighbourhood; but we have a very considerable quantity of land which is let in small gardens, and I apprehend that, if gardens were included in the composition, it would be an advantage to the parish; because the difficulty of collecting the rate from the tenants of small gardens is very great, and to enforce the payment costs 10 times more than its amount.

1752. With respect to these allotments, which are let in some degree for charitable motives, but which pay a very considerable rent, do you think it would be desirable that those lands should be assessed to to the owners, or to a number of small occupiers, many of whom belong to a very poor class of individuals?—I should be very glad to have them assessed to the owners, instead of the occupiers.

1753. Do not you consider that, in reality, an allowance of 10 per cent. would be ample to the owners of that property?—I have an opinion as to the value of that property, and I believe that small house property pays a larger amount of interest than any other property.

1754. Are you speaking of towns or rural places?—I am speaking of small houses everywhere.

1755. Then do you not think that an allowance of 10 per cent. upon the assessment to the landlord, for taking that payment upon himself, would be an ample allowance?—I think not; he is liable to considerable loss; but still I think that the income he derives from property of that description is larger in proportion than the income which is derived from property of almost any other description.

1756. Do not you consider that the income he derives from that property is higher than the amount at which it is assessed, in proportion to any other property in the same place, probably?—I am inclined to think that it is.

1757. Then if the income which he derives from that property is higher than the assessment, and he receives 10 per cent. off the rates upon that assessment, is he not still much better off than any other class of proprietors?—He is benefited, no doubt; but it becomes a compulsory payment upon him, and he ought

ought to have some consideration upon that account; other landlords are not compelled to pay their rates.

1758. Does not he, in many instances, get that large amount of rent on account of the exemption from rates which his tenants at present enjoy?—No doubt, in many instances, that is the fact.

1759. Does not his present position operate, in point of fact, to secure to him a larger income; and is it not merely a fair arrangement that he should pay the rates upon it, and not obtain that income out of the pockets of other people?—I do not think it would; I think that all landlords should be dealt with alike. If you make it compulsory upon one landlord to pay the rates, and not another, he should have some advantage in assenting to it.

1760. Do not you consider that where a party who has small tenements, off which he gets very high rents, because the paupers whom he puts into them are exempted from the payment of rates, that that is one man getting a large rent out of the pockets of the rest of the parish?—I think that is the exception; I do not think it is the rule. I am sure that it is not the rule with regard to all the cottages throughout the agricultural part of the kingdom. With regard to the cottages in the manufacturing parts of the kingdom, doubtless there are a few small householders whose object is to exact the greatest possible amount of rent they can, and no doubt, on that account, they get higher rents; but I am perfectly sure that that is not the case with all the small house property; I think I may say that it is not the case with at least a very large proportion of it throughout the kingdom.

1761. You are aware that the rental of cottages in the agricultural part of the kingdom is very unequal in the same parish?—It depends materially on the owner of the property.

1762. Is it not generally the case that those which are the highest rented are in the hands of the poorest classes?—Certainly, that is usually the case.

1763. Is not that high rent obtained from those paupers, partly from their being exempted from the payment of rates?—No doubt, if they had themselves to pay the rates, they could not afford to pay such high rents.

1764. You do not mean to state that agricultural cottages, in the possession of a land-owner, is that portion of his property which pays him the best interest for his money?—I think I am quite right in saying that I feel sure, with regard to that property which I have the care of, that the money which is invested in cottages, when they are not let extravagantly, but at fair rents, pays a higher amount of interest to the landlord than the money which is invested in his land.

1765. Do you think that, after a fair deduction of all the expenditure for keeping cottages in repair on the property of the landlord, there still remains a sum which constitutes a good interest to him on his money?—Such has been my report to several of my employers at this moment, and I firmly believe that I am right in my view.

1766. How do you explain the last answer but one?—I hardly know how I can offer any explanation, except the statement of the simple fact. If I invest 200 *l.* in cottages, I think I receive for the landlord a higher amount of rent for that 200 *l.* than I should receive if I were to invest the 200 *l.* in land.

1767. A highter amount of rent, after the deductions for the necessary repairs?—I mean that.

1768. What do you consider a cottage to cost?—Of course it depends entirely on the size of the cottage. I am building, at this moment, several cottages, which will cost me probably from 80 *l.* to 100 *l.* each.

1769. What should you consider a fair rent to let those cottages at?—With small gardens, they would let at from 5 *l.* to 6 *l.* a year, which tenants are exceedingly well able to pay, and it is a moderate rent.

1770. Are those cottages situate in rural or in manufacturing parishes?—I am referring to properties which are in parishes compounded of both.

1771. What are the cottages built of?—They are built of brick and tile.

1772. What sort of accommodation do they possess?—In the cottages to which I am particularly referring, there are four bed-rooms; I have them built high, so that they get two bed-rooms on the second floor, and two inferior, but still very accommodating rooms in the roof.

1773. What is the cost of such a cottage?—It will be from 80 *l.* to 90 *l.* It will not exceed 90 *l.*

Mr. W. Fowler.

11th June 1850.

1774. Are you building several of them in a row?—I am building two together.

1775. What is the present rate of agricultural wages in that district?—I am paying from 12 *s.* to 13 *s.* a week. I think that probably the average amount of wages would be from 10 *s.* to 13 *s.*

1776. Do you think those parties are well able to pay more than 2 *s.* a week for their houses?—They do pay it, and they pay it readily; 2 *s.* is probably the average, and at 2 *s.*, money invested in cottages pays a higher amount of interest than the same amount of money invested in land would pay.

1777. Are not the occupants of those houses in the habit of taking lodgers frequently?—No; I never allow it.

1778. You calculate the land on which the cottage stands, and the garden, as a portion of the value of the property, in addition to 90 *l.* as the cost of the cottage?—Of course.

1779. When you state that you have made a report of this nature to land-owners, for whom you are employed, do you take into account at all the value of the labourer being on the spot?—I do not quite understand the question; I take into account the fact of the liability to let the houses.

1780. But not the collateral advantages?—No.

1781. All materials are very cheap in that district, are they not?—They are not cheaper than in other places. Bricks, perhaps, are cheaper; they are made with the clay and the coal close together; and in many other places you have to take the coal a great distance, which increases the cost of bricks.

1782. Do you use foreign timber?—In every case I use deals.

1783. Have you water communication by which they are easily brought?—Yes.

1784. One of the inconveniences which has been stated with reference to the assessment in parishes, is the variety of the assessment. Have you ever turned your attention to the question, whether it would be desirable to have one parochial assessment for all the rates that are required for a parish, instead of having a separate poor-rate, a separate highway-rate, and a separate church-rate; and whether it would be a matter of convenience that one assessment should be made which should be an assessment for all parishes?—I have not thought sufficiently on the subject to justify me in giving an opinion.

1785. If there was one fair valuation of a parish, there could be no objection to all rates being raised off that?—There could be no objection if it did not lead to lavish expenditure. The only difficulty that presents itself to my mind is, that if there was one general rate, it might reduce the amount of watchfulness; but I have not thought sufficiently upon the subject to give an opinion upon it.

1786. Do Dissenters, in your neighbourhood, object very much to pay Church-rate?—We have no Church rate in Birmingham, or in the parish in which I reside.

1787. Do you think that it is just that cottagers, who use no kind of carriage, should pay to the highway-rate?—It is the property that pays.

1788. It is the landlord who pays?—It is the landlord who pays.

1789. Have you at all thought whether any person might be found to make the assessment more conveniently than the overseer of the parish?—It is very rarely that the overseer is himself an individual competent to do it. I think that the best rate that is made, is made by a committee of intelligent and independent parishioners, because they possess the greatest amount of local information; but I have hardly ever found that a rate made by a committee is satisfactory to the rate-payers themselves; they are always charged with being partial, and I think very unfairly, often; but they are so charged. I have not known many instances where rates have been made by a committee.

1790. Is it liable to the imputation of being a give-and-take rate?—I have scarcely ever known a rate made by a committee where it has not been below the full amount of rateable value.

1791. What system of rating do you find generally to be most satisfactory to parishioners?—A rate made by an individual who enjoys the greatest amount of confidence on the part of the rate-payers.

1792. Generally a professional person?—Yes.

1793. And such a rate having been made, is it within your knowledge that, at the caprice of succeeding overseers or committees, the value of that rate has

has been altered?—If it is altered speedily, it is the exception, and not the rule. I never knew an instance of it; it lasts for seven or eight or ten years, or even a longer period, according to the particular description of the property in the parish.

1794. But it is within the power of the overseers to alter it if they think fit?—Certainly.

1795. Do you think that it would be desirable to take means by law to prevent a rate which has been made by a competent person being altered at the caprice of other parties?—Certainly.

1796. Then would it not be an improvement in the law, that a rate having been made by a competent party should not be altered except on cause shown to some proper tribunal?—That is the fact now, at least I so understand it. I do not think that the overseer has it in his power to make an alteration of the rate.

1797. Do not parishes in some parts of England, especially in the manufacturing and mining districts, change their character very rapidly?—The character of property varies very rapidly.

1798. Have you turned your mind at all as to any means by which extensive uniform rating could be obtained for county purposes?—I was engaged by the Justices of Worcestershire and Staffordshire to make the county rates; and the only plan that I could possibly adopt was carefully to examine the parish rates, in order to ascertain whether those parish rates have been fairly made; judging of their fairness by the parties who had made them, and testing them partially as to the actual value of the property. I know of no other mode.

1799. Did you find in that examination that there was a reasonable equality of rating within the several parishes?—No; there were many parishes that required to be most materially altered. There are many parishes now that have never been rated since the passing of the General Assessment Act. If the General Assessment Act had been carried out, and rates had been made according to that Act, the inequality which now exists would not have existed.

1800. Do you think that it would be desirable to endeavour to find some means by which that Act might be made compulsory?—I fancied that it was compulsory now; but if compulsory powers are not exercised, it is of no use having them. I really thought that it was so.

1801. You find, in practice, that it is exceedingly unequal?—Certainly.

1802. If the law is not sufficient strong to make it compulsory, you think that it would be desirable to make some such principle as that compulsory?—No doubt equality ought to be established.

1803. Do you think it is reasonably practicable to arrive at a *bonâ fide* rack-rating of the whole kingdom of all property?—I certainly think so.

1804. At present there is no doubt that there is a great deal of property that is rated considerably below its full properly assessable value?—I have not the least doubt of it.

1805. Do you think that it can reasonably be expected that any system may be organised by which that evil can be corrected, and by which a just rack-rating can be accomplished?—I am not conscious of any other mode that could be adopted, except that which, I presume, the General Assessment Act contemplated, which was really a new valuation of the whole kingdom.

1806. Do you see any way by which a new valuation of the whole kingdom could be carried out on anything like an uniform principle?—The General Assessment Act points out an uniform principle; I do not know that you can possibly have a more intelligible principle than that which is pointed out; that is the one I have been referring to in my evidence.

1807. Do you believe, from your experience of surveyors, that, taking any 20 surveyors of your county, and sending them into the same parishes, they would bring out anything like the same valuation for the parish valuation from those parishes?—I think if you were to send 20, there would certainly be great inequality; you might send three or four, and they would come out very much alike; but, of course, it would materially depend on the character and experience of the surveyors.

1808. Do not you think that surveyors entertain very different views with regard to the manner of rating property for assessment?—I have never considered so.

1809. Assuming them all to be equally honest and equally intelligent, would

Mr. W. Fowler.

11th June 1850.

there be any very great discrepancy in the result at which they would arrive?—I do not think it possible that there could be any very great discrepancy; of course that is presuming an equal amount of intelligence and experience.

1810. Were not a large number of the parishes that you spoke of in the county of Worcester, which were so very different, assessed by professional men?—In almost every instance where the rates have been made by professional men, I did not find it at all necessary to make any alteration in the amount of the rating. There were some few exceptions; but they were certainly exceptions, and not the rule.

The Witness is directed to withdraw.

Ordered, That this Committee be adjourned till To-morrow, Two o'clock.

Die Lunæ, 24° Junii, 1850.

THE LORD PORTMAN in the Chair.

GEORGE CORNEWALL LEWIS, Esquire, a Member of the House of Commons, is further examined, as follows:

G. C. Lewis, Esq. M.P.

24th June 1850.

2357. In considering the evidence you have given before the Committee, I understand it has occurred to you that there is a point upon which you wish to add something relating to the general question of the policy of the transfer of charges from the local rates to the National Exchequer?—Yes; on revising the evidence which I had the honour to give to this Committee, it occurred to me that there was one point on which, before the proceedings of the Committee closed, it might be desirable that some further facts should be laid before them, namely, as to the policy of transferring certain burdens from the local rates to the National Exchequer, as to the general principles by which the policy of such transfers should be estimated, and what, in case the policy seemed a wise one, might be the cases in which such transfer should be made. In the evidence which I gave on a former occasion, I attempted to lay before the Committee the circumstances in the working of the English Poor Law, and the other laws founded upon the English Poor Law, which show the difficulty of imposing a Parochial tax upon personal property; I illustrated that difficulty by a reference to decisions with regard to the rating of stock-in-trade, and the decision that was come to with respect to farmers' stock; I also showed that no attempt had been made to rate money, or securities for money. As to the rate upon stock, there is a peculiar difficulty in determining the principle according to which the rate shall be assessed; but with regard to money there is much greater facility of imposing a rate; for example, if a person has 1,000*l.* in the Funds, which produces a known interest every year, it would be fair to say that you would impose a rate upon that interest. The same argument would apply to money invested in mortgage, or any other real security. There is a facility for rating the produce of money which does not exist in the case of stock; therefore it might be said that an attempt ought to be made in equity and justice to impose the local rates upon money. I did not advert to this question upon the previous occasion, because I wished to confine myself, as far as possible, to those practical questions which had arisen under the law of rating; but in going into more general considerations, it will be proper not to omit that part of the case. The difficulty of imposing a local rate upon money seems to me to arise in this manner, that money cannot properly be said to have any definite locality. In order to impose a parochial tax, it is necessary to be able to identify the locality of the property upon which the tax is imposed. With regard to money, there is great difficulty in fixing the locality to which the money shall be chargeable. I will take the liberty of putting a case, which I think must be admitted to be not an extraordinary one. We will suppose that a person occupies a house in London, and also a villa at Wimbledon or at Richmond, that he is the owner of an estate in Sussex, where he has a house and a garden, and perhaps a farm, all in his own occupation, and that he is, besides, the owner of an estate in Lincolnshire, where he has a house, and also a park, in his occupation; we will further suppose that he is the owner of 10,000*l.* in the Funds, and 5,000*l.* in real security; it may be assumed that the 10,000*l.* and the 5,000*l.* each produce an ascertainable yearly sum. The question would then arise to which of the different

G. C. Lewis, Esq. M.P.

24th June 1850.

parishes in which he is rated are you to allow the benefit of those annual sums. It is quite clear there can be no reason for selecting one parish rather than another. If he is the occupier of hereditaments in different parishes, and it is necessary to make a distribution between those parishes, upon what principles is that distribution to be made? Is it to be made according to his rateable value in each parish, or according to the total assessment in each parish, or according to the expenditure of each parish? In short, what is the principle according to which the distribution is to be made? The answer to that question is one which I have never yet heard made satisfactorily, and it is in the difficulty of giving a satisfactory answer to that question that the practical objection to rating money appears to me to consist. With regard to the general policy of imposing a local rate exclusively upon one class of property, I am quite prepared to accede to a proposition which is laid down in a letter on the transfer of local burdens, written by a noble Lord, a Member of this Committee, which has recently come under my observation. These are the words to which I refer: "The virtue of the law of Elizabeth once admitted, it must be difficult for a man to affirm that any peculiar description of property should, by any vested and inherent privilege, be exempt from paying its proportionate quota to the maintenance of the poor." I am quite prepared to admit that, unless it can be shown that there is some special reason in favour of a local tax, limited to real property, it is more fair and equitable to defray the expenditure out of a national tax, which should comprehend all species of property. It seems to me that, whenever any expenditure whatever is proposed, the presumption is in favour of making it a national charge, paid out of the National Exchequer, and that an exception can only be made from that general rule on account of special circumstances arising in the particular case. The objections to a local tax upon real property exclusively have been so manifest, upon the ground of the partiality of the incidence of the tax, that attempts have been made to devise local taxes which should be free from that defect. One example, to which I will take the liberty of referring the Committee, as being within their immediate knowledge, is the change from the old system of maintaining the roads out of the highway rates to their maintenance out of turnpike tolls. The turnpike system began in the reign of Charles the Second, was continued by various local Acts during the last century, and has gradually become universal with respect to the more considerable class of roads. The change was made with a view of throwing equally upon all persons who use roads the cost of maintaining them, instead of throwing it simply upon the occupiers of real property. It can hardly be denied that a more equitable tax than the turnpike tolls does not exist; it is paid by every person who uses the road, and it is limited to the persons who use the road; therefore, upon the ground of equity, it is scarcely possible to conceive a less objectionable tax. On the other hand, it has been found in practice that it is a tax liable to very serious objections; it abstracts from the public an unknown sum; it is subject to very great deductions for the cost of collection. Facts have been brought under my knowledge, showing that, in particular places, when you have allowed for the expenses of the toll-houses, the cost of maintaining the gates, the expense of persons who must be perpetually ready to receive the toll by night and by day in the smallest sums, the deduction is almost greater than would be readily believed. Then it is another serious objection to the turnpike system, that travellers dislike being perpetually stopped on the road in order to pay the toll; this is a source of peculiar irritation to persons who live in the immediate neighbourhood of a turnpike-gate, and especially if it be in a street or close to a town. On the whole, the objections to the system of turnpike-tolls have been so strongly felt, that there is now one considerable county in England (namely, the county of Essex), in which there is a serious intention of entirely abandoning the system of tolls, of allowing their Local Act to expire, the county being free from turnpike debt, and of reverting to the system of highway rates for the maintenance of all roads. This is an example to show that, objectionable as all local rates must be which are confined to a limited class of property, still they have recommendations which, in the long-run, are found to prevail over other modes of taxation, of which the incidence is more general, and apparently more equitable. Local rates have this recommendation, that they are collected at a very small cost, and that the precise sum obtained can be known to a certainty. There is another substitute for parochial rates which is not known in this country, but which is extensively used in France—

I mean

I mean the system of octroi. The octroi is a duty which is levied at the gates of towns upon all articles of consumption in the way of food and fuel. It is a tax which is extremely productive; it falls upon all consumers, and stands in the stead of such local taxes as we impose upon the occupiers of houses in a town. I have not been able to obtain any very recent account of the octroi; but I find that in the year 1836 the octroi of Paris produced 29,593,256 francs, or 1,183,730 *l.*; therefore, I presume, that it provided for the chief part of the municipal expenses of Paris. To give some idea of the manner in which this tax must work, I will trouble the Committee with one or two very brief facts: there are 50 barriers around Paris, at which carriages and animals are examined for the purposes of the octroi. In the year 1835, there were made, for the purposes of levying the octroi, during the day-time, 6,355,021 examinations, and during the night 2,743,267 examinations, making altogether 9,098,288 separate examinations of carriages and beasts of burden for the purpose of levying the octroi in the single town of Paris. Now, it is quite clear that, assuming this process to be repeated in every town of France, we arrive at an amount of inconvenience to the public, and of vexation to all persons having to pass into towns, which must go very far to compensate any advantage which arises from the more equitable imposition of the burden upon all classes of consumers. I have already ventured to state to the Committee my opinion, that whenever there is a question of defraying any particular charge, the presumption always is in favour of making it a national charge, to be defrayed out of the National Exchequer. It is incumbent upon those who maintain the policy of making it a local burden, to prove their case, to show that the particular instance is an exception to the general rule. Those who have to prove that case, must, I think, look mainly to two circumstances; the first of which is, whether it is, on the whole, expedient that the particular subject, whatever it may be, should be under local rather than national management; and, secondly, they should look to what is the existing usage in the matter. There are certain subjects in which unquestionably local management is preferable to national management; and the advantages of local management, as compared with national management, may be so great as to outweigh the inconveniences arising from the exclusive incidence of the tax upon real property. The relief of the poor appears to me to furnish one very remarkable example of that state of things, particularly the current relief of destitution as it arises in each parish. If the poor in each parish of the kingdom were relieved by the Treasury, the necessary consequence of that mode of relief would be, that each parish or union would vie with every other parish or union in obtaining the largest possible amount of relief; the operation of this principle was shown upon a large scale in Ireland during the potato famine. The effect of the relief-works, under the Temporary Relief Act, was, that each locality made an effort to obtain as large an allowance of the grants as possible for its special benefit. There is no pecuniary interest in any locality to diminish the expenditure under such circumstances. Where the tax is a local one, and the expenditure is managed by the rate-payers, there is an obvious interest in keeping down the expenditure; but where the tax is a general one, the share which each locality contributes to that tax is so impalpable, that the interest of the locality is to obtain as large a sum as the Treasury will grant them in comparison with other localities. At all events, they say, "If such a parish obtained such a sum, it is not fair that we should not obtain an equal sum." All classes of the community concur in that interest. In the first place, there is the pauper class, who naturally seek to obtain as much as they can, whether from the Treasury or from the local rate-payers. The middle classes would join in promoting any appropriation of money which would have the effect of paying the wages of their labourers out of the National Treasury; the shopkeepers would also concur in an application for a grant, which would increase the custom at their shops; and the higher classes of society, landlords and persons of that description, if they found that any grant was likely to be made which would facilitate the payment of rents or tithe, or any other payment due to them, would certainly not be backward in enforcing the application; therefore there is an interest, in every locality, in obtaining as large a share of the national charity as possible. And wherever that experiment has been tried upon a large scale, its effects have been shown in so very decisive and in so very immediate a manner, that the experiment has not been of very long duration; and, therefore, we have not the experience of many years, in any case, to refer to. But it cannot be doubted,

G. C. Lewis, Esq., M.P.

24th June 1850.

G. C. Lewis, Esq. M.P.

24th June 1850.

that such a system would lead to an enormous increase of the burden of maintaining the poor; and that it would ultimately impose upon all the local inhabitants a much larger sum in the shape of National Taxation than they would otherwise pay in the shape of poor-rates; moreover, it would lead to a most extensive demoralization of the working classes; it would go very far to disorganize society, and to disturb all those relations between the working and the other classes of society, upon which internal peace and good order rest.

2358. What system do you allude to, which is to produce all those evil effects?—The system which I allude to is the payment of the current relief to the poor out of the National Treasury.

2359. Out of the Consolidated Fund?—Yes. I allude to such a system as was pursued in Ireland under the Temporary Relief Act, and such a system as was pursued for a short time in Paris in the national workshops under the revolutionary government. That system, in my view, if made the habitual and legal mode of relieving the poor in this country, would lead to such consequences as I have attempted to describe.

2360. Do you think that those consequences could be obviated by a provision for some average sum being given to a particular parish, and that if they exceeded that sum, then that a rate-in-aid upon that parish, to make up the deficiency, should be made, so as to remove the temptation to anything like lavish expenditure?—That system would no doubt prevent the extension of the relief beyond the maximum fixed, assuming always that the maximum would be maintained. But when once the principle of providing for a very large portion of the current relief of the poor out of the National Exchequer had been admitted, it is extremely doubtful whether such a maximum could be practically maintained; and, at all events, whatever the maximum taken might be, there would be no inducement in any locality to diminish the expenditure below it; there would be an interest in preventing the expenditure from exceeding that maximum, but there would be none in preventing the expenditure from coming up to it.

2361. You alluded to Lord Malmesbury's letter; you understand that that does not approve of the principle of paying the poor from the Consolidated Fund?—I quite understand that.

2362. With reference to the impossibility of inducing a parish, under such a system, to curtail its expenditure, is not it the fact, that each year the expenditure for the maintenance of the poor has been on the increase?—The expenditure for the relief of the poor diminished for certain years after the year 1834; of late years it has increased; but then it is to be remembered, that the population likewise has increased; and in reasoning upon the burden of the poor's-rate, it is fallacious to compare merely absolute numbers. It is necessary to look also to the comparative pressure, to see what relation the pauperism bears to the population. I think it will be found, in comparing the burden of the poor-rates with the population, there is no remarkable increase of late years; on the other hand, there has been a considerable diminution, if you compare the expenditure for the last 10 or 15 years with the expenditure for some years soon after the peace.

2363. Is not it the fact that there was a considerable increase in the amount of the poor-rates consequent upon the famine which occurred?—Undoubtedly.

2364. Is not it the fact, that since the cessation of that pressure there has been a steady tendency to a diminution of the charge?—I think there has been a diminution during the last year or six months.

2365. In the agricultural counties do you think that that is the case?—The last Returns presented to Parliament showed a diminution in the poor-law expenditure throughout England, both in the manufacturing and the agricultural counties, the diminution being greater, for the most part, in the manufacturing counties. There are only two counties in England, and two in Wales, in which, in the half-year ending last Lady-day, there was not a diminution of expenditure. The two English counties are Durham and Northumberland, and Glamorgan is one of the Welsh counties; the difference appears to be owing to some cause connected with coal.

2366. Do you know whether the cost of maintaining the able-bodied poor in the union-houses in the county of Suffolk has increased very greatly or not in the last twelve months?—In Suffolk, the expenditure for in-maintenance and out-door relief was, for the half-year ended Lady-day 1849, 56,264 *l.*, and for the

the similar half-year in 1850, 54,112 *l.*, showing a diminution of 2,152 *l.*, or 3·8 per cent.

2367. Are the Committee to understand you, that for the last year the amount levied for the maintenance and relief of the poor was less than in the preceding years?—The total cost of relief in the half-year ended Lady-day 1849 was 2,013,318 *l.*, and in the half-year ended Lady-day 1850 it was 1,803,591 *l.*, being a diminution of 10·4 per cent.

2368. You state that there was a great pressure in consequence of the famine; did not the pressure continue for more than three or four months; was not it from the month of May till the ensuing harvest?—The pressure from the famine was much less felt in England than in Ireland; the failure of the potato crop did not produce such serious consequences in England as it did in Ireland; but the high prices were felt, and produced an increase of relief throughout the country.

2369. Is not a return in respect to pauperism founded upon the money expended fallacious; does it not depend upon the prices of provisions in the year?—No doubt it is, to a certain extent, fallacious, except as showing what the absolute expense of relieving the poor may be; but, in order to know the relative amount of pauperism, it is necessary to know also the number of persons relieved.

2370. Do you know it to be a fact, that in the 12 years, from 1836 to 1847, both inclusive, there has been an increase of 1,400,000 *l.* in the expenditure upon the poor?—I am aware that there has been a considerable increase of expenditure; but it is necessary to take into account the increase of population. There is another point in reference to making the relief of the poor a national charge, to which I would also beg leave to call the attention of the Committee, which is, that, unless you have an income tax for England, an income tax for Scotland, and an income tax for Ireland, and administer each according to separate principles, it is difficult to avoid establishing an uniform system of relief for the entire kingdom; if that were the case, the extension to Scotland and Ireland of the principles of the English Poor Law would necessarily lead to a great increase of expense; the Scotch Poor Law, for example, does not admit of the relief of the able-bodied, and the Irish Poor Law, with certain exceptions, does not admit of out-door relief of the able-bodied: it is the wish, I believe, of the Government, and of the persons concerned in the administration of the Irish Poor Law, after the pressure of the present calamity has passed over, to restrict the Irish Poor Law as much as possible to relief within the workhouse. Now, it is clear, that if you establish a national system, the Irish would claim, on the ground of justice to Ireland, that there should be as much out-door relief given in Ireland as there is in England, and I really do not see by what argument such a claim could be resisted; and the same with reference to Scotland; it would be put as a claim of equal benefit where there is equal taxation. Now, this is a consideration of great importance in the matter: the principle of equal benefit where there is equal taxation, is not confined to the Poor Law, but extends to all the other classes of expenditure which are now defrayed from local funds. For example, if the building of prisons, if the maintenance of a police, and roads and churches were made a national charge, there would instantly be a claim from every part of the country to be treated with as much liberality as all the other parts; that is found, in fact, to be the case in countries where the system of defraying such expenses out of the central Treasury is pursued. I met lately in a French work with an extract from a speech of Monsieur Thiers, which, as it illustrates this point, perhaps the Committee will allow me to read: in a speech made in the Chamber of Deputies on the 12th of March 1841, Monsieur Thiers said, "Our institutions are so formed, that, in order to procure a vote for a canal in the south, it is necessary to present one for the north; that, in order to obtain a road for one canton, it is necessary to propose one for another canton:" Monsieur Dunoyer, author of a work called "De la Liberté du Travail," cites this passage (vol. 1, p. 315), and makes upon it the following remark: "These works being executed at the common cost, every one wishes to have his fair share of them;" such is found to be the practical operation of this system with respect to roads and other public works in France; it is a principle which it is clear would operate in every country in which the same system was introduced; therefore it behoves those

G. C. Lewis, Esq. M.P.

24th June 1850.

who propose any transfer of local expenses to the National Treasury to consider what would be the consequence of making the expenditure for that purpose uniform throughout the country. One of the objections to a system of local taxation and local management is, its want of uniformity. This is a valid objection, up to a certain point: those persons who object to local management have very little difficulty in pointing out the inconsistencies, and inconveniences and injustice which arise from a want of uniformity. On the other hand, there is this countervailing advantage in the want of uniformity, that it prevents all the lowly taxed districts from being raised up to the highest level: it enables those districts in which they content themselves with more modest institutions and establishments, to remain at the degree of efficiency which is adequate to their wants. I would mention to the Committee, as an illustration of this subject, the police. It has been proposed more than once to make the rural police a national charge, and many very solid arguments could be advanced in favour of such a proposition. In the first place, the Metropolitan Police receives a considerable assistance from the National Treasury; in the next place, nearly the whole expense of the Irish constabulary is defrayed from the same source. In Ireland, the expense of the police defrayed by the Treasury is 562,486 *l.*; this was according to the last Return. The amount defrayed by the counties was 46,120 *l.*; the amount defrayed from other funds was 51,500 *l.*; therefore, the cost of the police in Ireland may be said, in round numbers, to be about 600,000 *l.* defrayed by the public, and about 100,000 *l.* defrayed out of local funds. In England, the distribution is as follows: the revenue of the United Kingdom pays 144,000 *l.* towards the police, and the county rate pays 265,000 *l.*; the borough funds pay 211,000 *l.*; the parish rates pay 303,000 *l.*; other local funds pay 22,000 *l.*, making altogether 946,000 *l.* It may further be stated, that if the expenses of the police were paid by the central Government; if the whole of it were organized by one mind and one authority, there can be no doubt that crime would be more effectually suppressed, and the administration of justice would receive a very material assistance. But, on the other hand, we must consider what would be the pecuniary results. I have caused a Paper to be prepared, which will place before the Committee what would probably be the result in this respect:—

"Constables have been appointed for 18 counties, and parts of six other counties in England, and for five counties in Wales. These policed counties include a population of about 5,155,000 persons, according to the last census. The Metropolitan Police District and the corporate towns exempted from the provisions of the above Act, contain a population of about 4,375,000 persons. This would leave the amount of county population, subject to the provisions of the Constabulary Act, but not yet policed, 6,377,000 persons. The total cost of the constabulary last year was 203,894 *l.* If the Act were extended over its whole limits, the expense calculated at its present ratio, according to population, would amount to 455,131 *l.* per annum. But the system of police contemplated by the Constabulary Act has been very differently carried out in different counties. In some, the staff of a police only has been appointed; as, for instance:—

Rutland, county, 1 constable - - - -	population 21,000
Westmorland, county, 3 constables - - -	„ 37,000
Cumberland, Derwent Division, 4 constables -	„ 29,500

"In other counties where the Act has been more fully carried out, and a large force appointed, the average number of the constables to the population has been very different; the proportion is, in

Gloucester - - - - - - - - -	1 in 1,175
Warwick, Knightlow Hundred - - - - -	1 in 1,180
Wilts - - - - - - - - - -	1 in 1,192
Essex - - - - - - - - - -	1 in 1,329
Lancashire - - - - - - - - -	1 in 1,763
Stafford - - - - - - - - -	1 in 2,057
Norfolk - - - - - - - - - -	1 in 2,089
Worcester - - - - - - - - -	1 in 2,378
Leicester - - - - - - - - -	1 in 4,275
Northampton - - - - - - - -	1 in 3,054

"The charge being local, the question of expense is opposed to that of efficiency. If the charge were made general, the counties now policed at the lowest rate would demand a protection equal to the highest. Supposing, therefore, the proportion of the police to the population were raised generally to 1 in 1,200, the expense would be, at the present rate of

of cost, 720,750 *l.* per annum; but if raised to 1 in 1,000 (and in the Metropolitan Police District the proportion is 1 in 423) the annual expense would be 863,900 *l.*

G. C. Lewis, Esq., M.P.

24th June 1850.

If the expenses of the rural police of England were transferred from the county and borough parochial rate-payers to the Consolidated Fund, we must be prepared for a very considerable increase in the cost, that increased cost, no doubt, being attended with increased efficiency, but the financial results being what I have stated.

2371. Are you allowing for the diminution of expenses in those counties which have not the rural police, and are not dependent upon the parish constables only?—I have read to the Committee the whole charge upon the parish rates for the purposes of the police. That charge is now 300,000 *l.*; I apprehend that it would include all the expenses of the constables. There is another item of expense from which it has been proposed to relieve the local funds, and to impose it upon the Exchequer,—I mean the expenses of prisons, and everything connected with prisons. In the first place, I should state, that very good arguments can be advanced in favour of consolidating the whole of the prison management, and placing it under a central Board. In this way, arrangements might be made for the confinement of prisoners, which would not be dependent upon the local circumstances of each county, but would be calculated for the entire Kingdom; so that prisoners might be transferred from those gaols that are full to those that are comparitively empty, and the whole of the diet and discipline would be preserved in a state of perfect uniformity. The objects which I have stated can, no doubt, to a considerable extent, be accomplished by various arrangements under the present system. The Government can contract with a county for the imprisonment of a certain number of prisoners, and an uniformity of regulations can be maintained by the superintendence of the prison inspectors; but, making allowance for those causes, I think it can hardly be disputed, that if all the prisons in the Kingdom were under the government of a central Board, there would be many advantages in the way both of economy and good arrangement and uniformity which do not exist at present; at all events, I am willing to make that concession to those persons who are in favour of a transfer from the local to the general taxes. As to the expense of building prisons, that is something definite, and admits of being easily checked; but then another important question immediately arises, which is, as to the appointment of the officers. If the Treasury provides all the funds by which gaols are constructed and repaired, prisoners are maintained, and by which the salaries of the officers are defrayed, it seems hardly possible to find any reason why the appointment of the prison officers should remain vested in the county magistrates and the borough authorities. Even if no change were immediately made in the appointment, a pressure would naturally, in the course of Parliamentary discussions arise, upon the Government for a change in the mode of appointment. The manner in which the pressure would come would be this: that certain complaints would be made as to the conduct of prison officers; and it would then be said, "Why does not the Government take efficient means for the appointment of better officers, and the dismissal of those who have been appointed?" This would be the natural remark of complaining parties; and it may be confidently predicted, that before many years were over, the desire to exact responsibility from the Government where it furnished the funds, would lead to the transfer of the appointments from the county magistrates. A similar charge would, no doubt, take place, if the whole of the salaries of all the Poor Law Officers were transferred from the local rates to the Consolidated Fund. A transfer was made to a limited extent a few years ago as to the salaries of schoolmasters and schoolmistresses and auditors, and also half the payment to the medical officers. So long as the change is confined within such narrow limits, it is easy to adhere to the existing mode of appointment. But if the whole of the salaries of the officers were so transferred, it can scarcely be doubted, that not many years would pass before the mode of appointment would be changed. I have before me a statement of the total number of Poor Law Officers in the year 1844–5, which is the last year for which a Return has been made. The number probably now is somewhat greater. The total number, exclusive of auditors, is 8,240, and their salaries are 406,968 *l.* a year. The following is an enumeration of the offices, and the salaries which are paid:—

G C. Lewis, Esq., M.P.

24th June 1850.

Description of Offices.	Number.	Salaries.
		£.
"Clerks	590	59,431
Chaplains	415	19,140
Medical Officers	2,680	124,532
Relieving Officers	1,257	103,881
Masters and Matrons	1,238	44,369
Schoolmasters	284	7,423
Schoolmistresses	423	7,009
Porters	347	6,340
Nurses	171	2,161
Taskmasters	20	936
Collectors or Assistant Overseers	499	23,026
Treasurers	52	973
Other Officers	264	7,747
TOTAL	8,240	406,968
District Auditors	50	12,933
TOTAL, inclusive of Auditors	8,290	419,901"

Assuming the salaries of the Scotch and Irish Poor Law Officers were in like manner transferred, a similar transfer of the appointment of all those officers would likewise ensue. If we suppose that all the locally paid persons connected with the relief of the poor now in the appointment of the guardians, and all the officers connected with prisons who are now appointed by the county magistrates and borough authorities, were transferred to the Government, it is impossible not to see that a very important constitutional change would have been made, and one which would materially affect the operations of the Government upon every parish in the Kingdom. It might also very likely bring upon the Government a greater weight of responsibility than it was capable of bearing; because, undoubtedly, one of the advantages which our Government possesses as compared with continental Governments is, that by not undertaking the performance of many functions which here are discharged by local persons and by officers appointed locally, it avoids the invidiousness which arises where more extensive functions are undertaken: its responsibility being less, it is exposed to less unpopularity and less violent shocks in times of temporary discontent. With regard to lunatic asylums, the same argument applies as with respect to prisons, so far as their construction is concerned. The cost of construction can be controlled and kept within moderate limits; and if every county in England is to be provided with a lunatic asylum, which is the existing law, it could not be said that any additional cost was imposed upon the community by defraying the expenses of them from the National Treasury. It would, of course, be necessary to provide Scotland and Ireland with lunatic asylums upon a similar scale, which has not hitherto been done. This additional expense would have to be encountered; but, subject to that deduction, it does not appear to me that the defraying of the expense of lunatic asylums from the Exchequer would lead to any great increase of expense.

2372. Do you think that the rate raised for lunatic asylums would not be better raised as a county rate than as a parochial rate?—The cost of building lunatic asylums is now defrayed out of the county rate: the maintenance of a pauper lunatic is upon the same footing as other relief, and is made a parochial charge.

2373. In cases where lunacy is hereditary, does not the charge fall very heavily upon some parishes, while other parishes avoid the tax: is not that an accidental burden which no human means can control?—If it were found that the expense of particular lunatics fell heavily upon individual parishes, it might be made a union charge; and if the area of the union were not sufficiently large, it might then, in fairness, be made a county charge.

2374. Is not it notorious that the charge does fall very unequally upon parishes?—I am aware that it falls with great severity upon small parishes. There is another head of expenditure which is defrayed from a local rate; I mean the repair of churches. The church rate, as every one knows, is a parish rate; the purpose to which it is applied is not the construction, but the maintenance and

repair

G. C. Lewis, Esq., M.P.

24th June 1850.

repair of existing churches; it is a rate, the application of which is confined to the sacred buildings belonging to the Established Church. There are some difficulties connected in practice with levying church rates. It is a rate which is imposed by the vestry, subject to some exceptions, which have been made by recent decisions, but it is levied in most parishes without any serious opposition. In some parishes, both in towns and in parts of the country where dissent is prevalent, there is an objection made to the imposition of the rate, but, for the most part, the churches of the country are maintained out of the church rate; therefore in the case of the church rate, we see operating a principle which must always be considered in estimating the effect of any transfer of this kind; I mean the effect of existing usage; that mode of repairing churches has been in existence now for a very long time; it has become the habit of the country, and, as such, it meets with general acquiescence. The same argument derived from existing practice, from long-continued usage, and from the connection of the institution with the habits and system of the country, applies also to other local taxes. If it were proposed to transfer to the Consolidated Fund the expense of maintaining all the churches of the country, I should think there would immediately be made a claim for similar grants for churches belonging to other denominations; it would be said, for example, in Ireland, where the Roman Catholics form the majority of the population, that it would be most unjust that they should be called on to contribute to the general taxation, out of which churches in England and Scotland were defrayed, and that no assistance should be given to the maintenance of their chapels. In that manner an extremely embarrassing question, and one for which, perhaps, it would not be very easy in the existing relations of different religious denominations to find a solution, would arise. It seems to me that the general effect of transferring the expenses from the local rates to the general Exchequer, may be summed up in one word, namely, centralization. Such a transfer would necessarily lead to a centralization of the management of those parts of the public expenditure; I use the word without wishing at all to prejudice the question, which might be the effect with some persons; I wish to use it in a perfectly neutral sense, admitting that centralization has certain advantages, as it has certain disadvantages. It is impossible to lay down any universal rule as to the applicability of centralization to public expenditure, and the question must be decided upon the merits of the particular case and class of expense; but whatever the branch of expenditure may be, whether it be prisons, whether it be police, whether it be the poor, whether it be roads, or whether it be churches, the transfer from the local rates to the revenue of the United Kingdom must necessarily lead to an increase of centralization.

2375. Upon the whole, am I correct in inferring that you recommend great caution before any resolution is come to upon the subject of transferring local taxation to the National Exchequer?—It seems to me that, generally speaking, it is a question upon which great caution must be used, and upon which it is necessary, under each head of expenditure, to look to a great variety of considerations, and to balance the advantages against the disadvantages. If the Committee will allow me to say so, I would remark, that I hardly know any question to which the old maxim more truly applies, *Qui ad pauca respiciunt, facile pronunciant.* It is easy to lay down certain abstract propositions with regard to the unfairness of a tax which is exclusively imposed upon a limited class of property, and to declare that all taxes ought to be imposed generally upon the property of the country. To propositions laid down in that abstract manner, no objection can be made: their truth cannot be disputed; but when we come to apply those general theories to actual cases, and to try to estimate what would be the effect of transferring any one of those branches of expenditure from the local rates to the Treasury, we are met with a great variety of conflicting considerations, all of which must be carefully gone into before a safe practical judgment can be formed.

2376. You state that you are of opinion, looking merely to the justice and equity of the considerations, that it would be more improper to raise the funds for the maintenance of the poor by means of a national tax than by local taxation; but that the practical difficulty of doing so constitutes, in your mind, the only, though a very formidable objection?—Yes.

2377. Do you limit that observation to realized property, or do you apply it to annual accruing profits of trade, salaries, offices, and so forth?—It seems to me that the same difficulty would apply with regard to the profits of trade and

G. C. Lewis, Esq., M.P.

24th June 1850.

salaries of offices, that I stated in respect of money, namely, that it would be extremely perplexing to say upon what principle they could be localized in any particular parish. For example, if a person lived for a part of the year in one parish, and for a part of the year in another parish, on what principle would you assign to either parish the benefit of his salary or profits of trade.

2378. The object of my question was rather to elicit your opinion upon the question, whether that general system of liability which attaches to all realized property to maintain the poor of the country, would attach equally to annual profits?—Yes; I see no reason why annual profits should not be as much taxed as the produce of realized property, if a national income tax were in question.

2379. You think that a person deriving 1,000*l.* a year from his professional business, or from any annual source, is as reasonably, and in justice equally subject to maintain the poor as the owner of realized property is?—That involves the question of a graduated income tax; my own opinion is unfavourable to a graduated income tax, as I wish to see all persons contribute equally from their means, whether it be realized property, or whether it be profits of trade or professions; I am quite aware that it is an opinion which is not universally acquiesced in, and that very specious arguments may be adduced on the other side.

2380. I wish to draw your attention to a principle which seems different from the principle of a graduated income tax. The first obligation attaching to all existing property is generally admitted to be the obligation of maintaining the existence of all persons in the country; the object of my question is, to ascertain your opinion as to whether that obligation attaches upon the same ground, and upon the same principle, to profits which people are making by their individual exertions as to realized property, which they actually possess?—Yes; I see no reason for making any distinction; if I were imposing a national income tax, to be applied in relief of the poor, I should impose it according to the same rate upon the profits of trade, upon professions, and upon the produce of realized property.

2381. You think the claim of the poor to the right of maintenance attaches with the same strength to profits which an individual is making by his personal annual exertions as it does to realized property?—Yes.

2382. The realization of those profits is the result of the civilized institutions of the country?—Yes, in order to exercise industry with advantage, it is necessary that there should be security of property. It is necessary that there should be good communications. It is necessary that the insurance of property which is paid by the relief of the poor (for it may be considered as a species of insurance) should fall also upon that class of persons.

2383. Do you not consider that the existence of the Poor Law in this country is a great protection to property?—I entertain no doubt whatever that a well managed Poor Law, not suffered to excite unreasonable expectations, but carefully applied to the relief of the most pressing forms of destitution, must be considered as a very material addition to the security of our institutions.

2384. Not of property only, but of industry also?—Yes; it is difficult to distinguish between industry and property. No doubt it is a material security to both.

2385. Did it ever strike you that in the revolutions which have occurred of late years abroad, they have always begun by the dismissal of a large number of workmen in those countries, who, from having no Poor Law to relieve them, have no resource to which to look?—I cannot say that I have observed that such has been the immediate occasion of the revolutionary movements on the continent; but I have no doubt that as soon as any political commotion occurs, it is immediately followed by the dismissal of workmen in large bodies, on account of the disturbance to industry and the insecurity of capital, and that the dismissal of workmen thus arising materially aggravates the danger, and increases the proneness to revolution.

2386. Because in those countries, when they are so dismissed, they do not find an obligatory relief from any Poor Law?—That is the fact. They have nothing to look to, and they become therefore desperate.

2387. Do you think the class of persons ordinarily dismissed preparatory to a revolution, are the class of persons who would be taken off from the revolutionary field by the existence of a poor rate?—It is difficult to transfer the operation of the English Poor Law to a foreign country; but I should say that the provision of relief to the destitute is a preservative, in ordinary times, against excesses

excesses arising from the extreme discontent and despair of the working classes; I have no doubt that such is the effect of the Poor Law in this country, and such has been its effect, so far as the limited resources of the country would suffice, in Ireland during recent years.

2388. I think I collected from you, that the rate upon personal property is not altogether applicable to local charges?—What I stated was, that there is great difficulty in imposing any local tax upon money, for the reason which I mentioned, namely, that it is not easily identified with any one spot, and upon stock and furniture, on the ground that it is difficult to estimate their annual value.

2389. Why should not the rate upon personal property be made applicable to those charges of a local nature which the Government have already taken upon themselves, such as the salaries of schoolmasters and medical salaries?—There might, no doubt, be a general tax imposed exclusively upon personal property, for the purpose of defraying those charges; but then their amount is scarcely sufficient to justify the imposition of a separate tax for that purpose. I have here the exact amounts which have been paid of late years by Parliamentary grants both for the county rate and for the poor rate; the Government grants in aid of the county rate have risen from 82,000 *l.* in 1836 to 248,000 *l.* in the last year. The following is the annual amount of the sum voted by Parliament in aid of the county rate from the year 1835 to the year 1848:

"1835 (half year)	35,184	1842	134,566
1836	82,944	1843	133,700
1837	91,429	1844	118,669
1838	94,855	1845	98,415
1839	101,837	1846	125,482
1840	115,663	1847	230,384
1841	115,380	1848	248,688"

The following statement, which I will put in, will show the payments from Parliamentary grants in aid of the poor-rate for England and Scotland, in the years 1847, 1848, and 1849:—

	Medical Officers.	Schoolmasters and Schoolmistresses.	District Auditors.	Total.
	£. s. d.	£. s. d.	£.	£. s. d.
"Half year ended Lady-day 1847	34,655 19 4	9,575 12 4	6,500	50,731 11 8
Year ended Lady-day 1848	77,391 18 –	18,362 8 9	13,000	109,254 6 9
Year ended Lady-day 1849	78,424 16 7	20,529 – 4	13,000	111,953 16 11"

The sum of 111,000 *l.* is hardly sufficient to justify the imposition of a separate tax upon personal property, with a view of counterbalancing the exclusively local tax upon real property.

2390. Do you know what the maintenance of lunatics costs now?—The maintenance of pauper lunatics, so far as it falls upon the county rate, in the year 1848, was 14,431 *l.*; that does not include the charge upon the parish, which would be considerably greater.

2391. Can you give the Committee any idea of the proportion of the poor rate which is used for union purposes?—I cannot give it at the moment.

2392. Do you think that it is just that union paupers and union charges should be assessed upon parishes in the proportion of their average expenditure?—The effect of the system is, that the extra charge falls most heavily upon those parishes which have the greatest amount of pauperism; therefore, it seems to be putting an additional load upon an already over-burdened back; but, in order to obviate that objection, it has been proposed to make the union rate a rate upon property, not dependent upon averages of expenditure: that is to say, that the charge of the union rate should be in proportion to the assessment of each parish, and not in proportion to the pauperism of each parish.

2393. According to that view, would you not make the parish which had very few paupers, pay heavily to assist other parishes where, by bad manage-

G. C. Lewis, Esq., M.P.

24th June 1850.

ment, they have a great many?—That is the opposite view. It is said, on the one side, "You overload us, who are poor, and while we are too heavily burdened, you let the rich parish pay very little." On the other hand, the rich parish says, "We pay little because our management is good, and you pay more because yours is bad."

2394. Those parishes which are over-burdened now have the means of relieving themselves by emigration, have they not?—Yes.

2395. You are understood to have a great objection to anything like a national rate, on the ground that it would encourage extravagance?—By a national rate I understand nothing more than a payment from the Treasury. The only distinction I can draw between the payment by the Treasury and a national rate is this: you might have an income tax which should be confined to each part of the United Kingdom, that is to say, you might have an English income tax, an Irish income tax, and a Scotch income tax. Subject to that exception, which, perhaps, might not be very easily maintained, when the whole management was Parliamentary, I am not aware of any distinction between a national rate and a payment from the Treasury. The difficulty of maintaining a national rate in the case of an English, a Scotch, and an Irish income tax, would be this; that inasmuch as the management would be vested in the central Government, and as the tax would be imposed and probably renewed from time to time by Parliament, the argument would unquestionably arise as to the injustice of not having a uniform system for the whole country; of having an Irish income tax, for instance, which was applied to a more limited class of poor than the English income tax. Similar arguments would be urged to those which are now urged as between different parishes of the same union; namely, that the more wealthy portion of the country ought to contribute out of its superabundance to the subsistence of the less wealthy portion.

2396. Assuming that the income tax for the relief of the poor were levied exclusively upon personal property and upon professional exertions, do you see any objection to that being issued by the Government, in aid of the present poor-rate levied in the parish, in the same way that the Consolidated Fund contributes half of the expenses of prosecutions in the case of the county rate?—I think it would be fair to levy an exclusive tax upon those persons who now escape all contributions to local rates; for example, fund-holders and mortgagees, and jointresses, and persons whose income arises from the profits of trade.

2397. There is great parity in the two cases supposed, is not there; the magistrates now manage exclusively the county rate, but have the power of sending in a bill to the Secretary of State for half the expenses of prosecutions?—For the whole now.

2398. That does not diminish, as far as you have heard, their economy in the administration of those rates, does it?—It is believed that the transfer of the payment of the expenses of prosecutions has produced some laxity in their management. This, again, is one of the questions upon which it is proposed that there should be a transfer of management; plans are proposed for introducing into England the system which now prevails in Scotland, of having a public prosecutor in every county, acting under the immediate instructions of the Government, and relieving the clerks of petty sessions and magistrates, who now set the present prosecutions in motion, from all responsibility. The procurator fiscal is the officer in Scotland. It has been found that the transfer of the cost of prosecutions from the county rate to the Treasury has diminished some of the checks upon that expenditure; I do not believe the laxity has gone to any great extent; but it certainly has produced a perceptible effect. With regard to the question of a public prosecutor, I should say, without professing to have investigated the matter very closely, or to be able to give an opinion that would be of any value to the Committee, that there are strong arguments to be used in favour of such a change. I believe the system works well in Scotland, and, provided the expenses of a public prosecutor could be kept within reasonable limits, I think it must be admitted that there would be more responsibility as to the management of prosecutions, and the selection of fit persons to be brought before the Courts of Quarter Sessions and the Assizes, particularly in the metropolis and in the manufacturing districts, and the thickly peopled parts of the country, than there is at present. Possibly in the purely rural districts such a system might not be found advisable, or very easily worked; but where the population is dense, and crimes are frequent, and the access to the

the public prosecutor would be ready, it is not at all improbable that such a system would work well. In the same way, stipendiary magistrates are found to be advisable in the metropolis and some large towns, though it would not be found necessary or desirable to establish a system of stipendiary magistrates all over the country. *G. C. Lewis, Esq., M.P.* 24th June 1850.

The Witness withdraws.

The Right Honourable the EARL OF MALMESBURY, a Member of the Committee, is examined as follows:

2399. THE Committee understand you wish to make a statement to them in reference to a letter which has been laid before them by your Lordship, which letter is as follows:— *The Right Hon. the Earl of Malmesbury.*

My Lord, Whitehall Gardens, 3 June 1850.

As a Committee of our House is now sitting, to consider the "Laws relating to Parochial Assessments," I trust that the following suggestions, which I venture to present to your Lordship, will not be deemed ill-timed or irrelevant.

I assume that the injustice of assessing all local rates exclusively upon *real* property is admitted.

I also assume that the anomaly of our parochial system is acknowledged, its most glaring defects being, that the proprietors of close rural parishes can and do transfer their poor population to a neighbouring parish, thereby reaping all the advantage of their labour when efficient, without the responsibility of their maintenance when impotent; and that in London the rich western parishes, by their building improvements, are gradually driving the pauper population from their own courts and alleys into the eastern parishes, which, although possessing less property, must meet the increased charge. Thus, the fundamental injustice of the law of assessment is rendered still more unfair in the details of rating.

To any change in this system a strong opposition may be expected from the powerful and numerous body of persons who are comparatively exempt from local rating, such as capitalists of every kind, pensioners, annuitants, mortgagees, and receivers of fines, &c. They have always met any proposition in Parliament to charge them with an *equal* share of the local assessments (not by a direct assumption of privilege), but by objecting to the difficulty of reforming the various kinds of ratings; and by arguing that, if these rates were charged upon the Consolidated Fund, poor consumers would have to bear a new burden, and that the rates, exciting no individual or personal interest, would increase *ad libitum*. By also mixing up the various local imposts into one category, they have a great advantage in a debate, and throw confusion upon the whole subject in a discussion.

It appears to me, therefore, that our first step in legislating upon these imposts should be, to take the *poor rate* separately and *per se*, and that we ought to handle this subject as entirely distinct in its policy and moral obligations from the county, church, and highway rates.

The virtue of the law of Elizabeth once admitted, it must be difficult for a man to affirm that any peculiar description of property should by any vested and inherent privilege be exempt from paying its proportionate quota to the maintenance of the poor; and if he said so, there would be an irresistible argument *ad verecundiam* against him.

1. Fully agreeing with the reasons usually set forth against charging the Consolidated Fund with the poor rate, I prefer recommending a national tax, and would call it the Poor Tax.

2. I propose that it should be assessed and levied on the same principle, and by the same officers, as the present income and property tax, assisted (if advisable) by the overseers.

3. It appears that the average of the poor rate, expended for the last five years in England and Wales, amounts to about 5,289,930*l.* per annum, which is as nearly as possible the result of the income and property tax, viz. 5,408,159*l.* The poundage of this tax is 7*d.*; but as it does not touch incomes below 150*l.* a year (which would, of course, be liable to the poor tax which I recommend), I calculate that about 5*d.* in the pound would be sufficient to raise the 5,400,000*l.* per annum, lately expended on the poor of England and Wales.

4. I propose that this poor tax should be voted for a period not less than ten years, but that the assessments should be taken annually, so as to be adapted to the variability of income.

5. From this fund each parish should be allowed the *average* sum expended by it on the poor during the last *five* years, which is ascertainable from returns already made to Parliament.

6. To meet the probable and just apprehension that such a plan might induce careless-

The Right Hon. the Earl of Malmesbury.

24th June 1850.

ness in the local management, and increase the rates even more rapidly than under the present law, I propose, that if any parish should exceed this allowance so granted, it should be compelled to make up the difference by a *rate-in-aid*, raised *as it is now*, on the *real* property of the said parish.

7. The Commissioners and their assistants would watch the changing circumstances of parishes, so that at the end of ten years an equitable revision of the necessary allowance may be made.

8. It is evident that this revision should not be too frequent (I think not oftener than *ten* years), because the *longer* the term the more careful the parish would be not to exceed the fixed allowance.

9. Should a parish improve in its circumstances during the period, and not expend the annual sum granted, I propose that the guardians report each year to the Commissioners accordingly, and that these should be empowered to employ the surplus in aiding local emigration, regard being first had to the analogous requirements of that parish.

10. The present average poundage upon *real* property is 1*s.* 10*d.*, or 9*l.* per cent. upon 67,320,507*l.* Under the system which I suggest, *personal* property (*which now pays nothing*) would contribute a direct tax of 5*d.* in the pound (and no more) for ten years. The *land* would pay 5*d.* on the rent, and 2½*d.* on the tenant's profits; *i. e.* 7½*d.* in the pound; the whole of this being paid by the occupier, as it is now, and a portion of the rate assessed on the rent being deducted from mortgagees, jointures, and annuitants on the estate.

11. Under the present system, 832 parishes pay *below*, and 13,488 parishes *above* 5*d.* in the pound; so that under mine, the ratepayers of the latter would be more or less relieved.

This plan would alter no present arrangement of staff, and would incur no new expense. It would interest a large class of men of business and intelligence in the expenditure of the parish allowance, about which (from paying little or nothing) they are now careless. It does not shake the present principle asserted by Mr. Cobden, that land is the best and natural security to the pauper for his maintenance; because if the personal property of this country gradually diminished, the poundage would increase on what remained, and also upon *real* property; and if personal property altogether vanished in England, *real* property would have to bear the full burden of the poor's tax, and remain, as now, the great and last security of the pauper.

I believe that the security I propose against lavish expenditure, would be more efficient than at present, when we find that poor rates have increased 1,400,000*l.* in ten years.

A reform of other rates seems to me a more difficult matter, as they are hampered with the magisterial system. Their increase, in some counties, to *triple* the sum at which they stood eleven years ago, certainly requires reform. I believe, however, that the building and maintenance of the gaols, and lunatic asylums, and the police, should and could be, without any opposition from the public, charged on the Consolidated Fund; for all men are equally liable to insanity and robbery, and *personal* property is even more exposed to depradation than *real*.

I have the honour to remain
Your Lordship's obedient servant,
Malmesbury.

Yes, I distributed among your Lordships a copy of the letter before you. My object in the development of the plan which I have there set down, was to consult two principles as much as possible; that of justice, and that of simplicity in the execution. Your Lordships will see that I begin by assuming, that you admit the injustice of assessing all local rates exclusively on real property. If any of your Lordships dissent from that proposition, of course the rest of my letter falls to the ground. I assume that that is admitted. "I also assume that the anomaly of our parochial system is acknowledged, its most glaring defects being that the proprietors of close rural parishes can, and do, transfer their poor population to a neighbouring parish, thereby reaping all the advantage of their labour when efficient, without the responsibility of their maintenance when impotent." I do not think I need make any observation upon close parishes: your Lordships are more aware than any other class of the community of what they mean, and how they work. The second statement is, "that in London the rich western parishes, by their building improvements, are gradually driving the pauper population from their own courts and alleys into the eastern parishes, which, although possessing less property, must meet the increased charge; thus the fundamental injustice of the law of assessment is rendered still more unfair in the details of rating." To support that statement, I have made two or three extracts, in order to exhibit what struck me as one of the most glaring defects of the present system, because, if comparisons are odious in everything, they are still

The Right Hon. the Earl of Malmesbury.

24th June 1850.

still more odious when they become strong contrasts in taxation. It is those strong contrasts to which I think I have brought the public attention very forcibly to this point, so forcibly that Mr. Beckett, one of the most intelligent of the Assistant Poor Law Commissioners, in his recent Report, says, "I perceive in many quarters a feeling, which I think to be a strong one, in favour of a national rate, laid on all descriptions of property, for the support of the poor, which it is thought should be a national fund, for which the whole country should be equally taxed." Mr. Beckett goes on to state the objections to this scheme, and to refute them himself. The points which strike me as peculiarly in contrast, as relates to the parishes in London, are the cases of two parishes, about which something was said in this Committee before; they were spoken of as having among the rest of their property the Bank of England and the Exchange, I mean St. Christopher-le-Stock and St. Margaret's, Lothbury. St. Christopher-le-Stock, in Threadneedle-street, is assessed at 3,027 *l.* I have compared that with St. Mary Magdalene, in Fish-street, which is assessed on 3,020 *l.*, the sum being almost to a fraction the same. The parish of St. Christopher-le-Stock, containing the great establishments I have mentioned, in a return made by the Commissioners in 1848, is rated at 8 *d.* on the assessment of 3,027 *l.* The parish of St. Mary Magdalene, in Fish-street, is rated at 3 *s.* 10 *d.*, being five times as much as the other upon the same sum. With respect to St. Margaret's, Lothbury, it is assessed at 10,000 *l.*; it is rated at 10 *d.* in the pound. Contrasting it with the poor parish of Christ Church, in Newgate (a parish assessed at the same sum, 10,000 *l.*), we find a poundage of 2 *s.* 10 *d.* upon the parish of Christ Church. There are still stronger cases. The parish of Mary-le-bone, with which your Lordships are all acquainted, is assessed at 840,216 *l.* The poundage upon that is 1 *s.* 2 *d.* The parish of St. James's Westminster, is assessed at 296,949 *l.*, and is rated at a poundage of 1 *s.* Then come two poor parishes in the east of London, supporting the statements in my letter; the one St. Mary's, in Thames-street, which is assessed at only 974 *l.*, and which has to pay 4 *s.* 9 *d.* in the pound; the other the parish of St. Leonard's, another poor parish in Foster-lane, assessed at 1,500 *l.*, which pays the heavy rate of 6 *s.* in the pound; that is six times as much in the pound as the parish of St. James's. Those are contrasts which must necessarily attract the public attention, and show that the subject is a very important one. Having had, since I wrote this letter, a good deal of communication with people who possess more personal property than real property, many of whom have told me that they thought it was but just that they should pay their quota to the support of the poor, I think it is almost unfair that I should have said, that "great opposition may be expected from a numerous body:" but that remains to be proved. I go on to state, that I object to the raising of rates upon the Consolidated Fund; the arguments which your Lordships have just heard from Mr. Lewis are, in my mind, perfectly convincing. I think that there being no individual or personal interest excited in their management, the rates would increase, and that you would put upon the poor consumer a new burden. Even the old woman who was drinking her tea would be paying for the poor out of the tax charged upon the importation of tea, and in that way I do not think you would reform what, I consider, is a great evil at present, that in many places the poor are supporting the poor, instead of their being supported by the rich; I think it would facilitate my plan, and our duty very generally, that in any reform we undertake, we should confine ourselves to the poor-rate first, and make that the basis and foundation of our reform of the county rating. "It appears to me that our first step in legislating upon these imposts should be, to take the poor-rate separately, and *per se*, and that we ought to handle this subject as entirely distinct in its policy and moral obligations from the county, church, and highway rates." I cannot tell your Lordships how strongly I feel that we ought to take the highest ground with relation to the poor-rate: I look upon it as inevitable and eternal. I think it is more than a political necessity, it is a moral obligation; and it has been established as a principle for 250 years, that the poor have a right to maintenance and support; and my opinion is, that those who have property (let it be what it may be) should subscribe to their maintenance. It is with these views that I write, "The virtue of the law of Elizabeth once admitted, it must be difficult for a man to affirm that any peculiar description of property should, by any vested and inherent privilege, be exempt from paying its proportionate quota to the maintenance of the poor, and, if he said so, there would be an irresistible

The Right Hon. the Earl of Malmesbury.

24th June 1850.

argument *ad verecundiam* against him." I come now to the plan which I have suggested: "Fully agreeing with the reasons usually set forth against charging the Consolidated Fund with the poor-rate, I prefer recommending a national tax, and would call it the Poor Tax." I say that because, in common parlance, a national tax means a tax taken from the Consolidated Fund. "I propose that it should be assessed and levied on the same principle, and by the same officers, as the present income and property tax, assisted (if advisable) by the overseers." Of course, the whole weight of the plan is in that sentence; it assumes that the present income and property tax is a tax fairly levied, and, as far as any tax of that kind can be, that it is willingly paid. "It appears that the exact average of the poor-rate expended for the five years from 1844 to 1848, in England and Wales, amounts to 5,289,930 *l.* per annum, which is, as nearly as possible, the result of the income and property tax. The poundage of this tax is 7 *d.*; but as it does not touch incomes below 150 *l.* a year (which would, of course, be liable to the poor tax, which I recommend), I calculate that about 5 *d.* in the pound would be sufficient to raise the 5,300,000 *l.* per annum lately expended on the poor of England and Wales." I will here say (for it is the proper place to mention it), that since I wrote this letter I was made aware, by a question put by a noble Lord, with respect to the liability of fundholders to local rating, that their money was advanced to the country upon the express condition that they should not be liable to local rating. Without giving any opinion as to the justice of what appears to be the fact, I find if the rating of the entire funds was omitted, there would be a deficit of 600,000 *l.* in my calculation, which would induce the necessity of increasing my 5 *d.* to 5½ *d.* "I propose that this poor tax should be voted for a period not less than 10 years, but that the assessments should be taken annually, so as to be adapted to the variability of income." When I say 10 years, I myself am convinced that if this plan were put into operation, a longer period would be much more beneficial than 10 years, for the reasons which I can afterwards give. What I have said about taking the assessment annually has occurred to me from the dissatisfaction which has lately arisen from making the income tax a fixed charge for three years, many people, particularly farmers and land-owners whose incomes have varied, owing to many causes lately in force, and who are paying more than they think they ought to pay, and they would be satisfied if they only paid the per-centage upon their real income, instead of upon what has become a nominal one. "From this fund each parish should be allowed the average sum expended by it on the poor during the last five years, which is ascertainable from returns already made to Parliament." That, of course, is a very important point; my object is, to allow each parish a certain sum, which is to be their maximum of allowance. I assume they have managed their affairs pretty well, *cæteris paribus*, for the last five years, and I ascertain, from public documents, what their requirements have been for a certain period, and I then allow them so much, and no more, for 10 or 20 years, or whatever period you may fix. "To meet the probable and just apprehension that such a plan might produce carelessness in the local management, and increase the rates even more rapidly than under the present law, I propose, that if any parish should exceed this allowance so granted, it should be compelled to make up the difference by a rate-in-aid, raised as it is now, on the real and rentable property of the said parish." The great difficulty in altering the present law is, the danger of removing the local management and individual interest, which now works for keeping down the rates: I believe that mine would be a sufficient check. It appears to me that it would work in this way: this new "poor tax" would be called for by the proper officer, and most people would hope and expect that with it would cease their liabilities for the year. I can conceive nothing that would attract their attention more disagreeably, or raise their jealousy, more than the overseers calling six or seven months after for a "rate-in-aid," saying that the expenditure had so much increased that they must pay this extra sum out of their real and local property, after having paid to the general fund the sum of 5½ *d.* I think that many men would immediately go to the Board of Guardians, and inquire why there had been this sudden increase upon the sum which was averaged from the last five years. I think it would open the eyes of a great many who are now blind to the matter. An official comes now, at the beginning of the year, for 1 *s.* 3 *d.*, when the rate has been usually 1 *s.* You ask why it is 3 *d.* more than usual; he says invariably, "It will be 3 *d.* less at the next call." In fact, there is a great deal of carelessness (most

The Right Hon. the Earl of Malmesbury.

24th June 1850.

(most looking upon relief as hopeless), to which I think that this would be almost a sufficient check. "The Commissioners and their assistants would watch the changing circumstances of parishes, so that at the end of the 10 or 20 years an equitable revision of the necessary allowance may be made." My great object is to disturb nobody, and nothing in the present management, and to make the plan as simple as possible. The Commissioners will under this scheme remain just as they do now, supervising everything; the Auditors would remain the same; but I would give the Commissioners a power which I have not stated in this letter, of lowering the aggregate rate of $5\frac{1}{2}$ *d.* throughout the country, if they found that, owing to the increased value of property it produced much more than the sum required, that is, much more than 5,300,000 *l.*; or, if the rates of the whole country fell much below 5,300,000 *l.*, I would give the Commissioners the power of reducing that rate to 4 *d.* or 3 *d.*, or whatever might be wanted; but I would not give them the power of raising the poundage above an appointed maximum, which I suppose here to be $5\frac{1}{2}$ *d.*, but which, of course, I cannot answer for being exactly the poundage required. What follows is a very important axiom with respect to this scheme: "It is evident that this revision should not be too frequent (I think not oftener than 10 years), because the longer the term the more careful the parish would be not to exceed the fixed allowance." As I said before, I should prefer it 20 years, so as to give no parish the slightest hope, if they were either very unlucky or very extravagant, of having the benefit of this fixed allowance increased to them by any revision before the lapse of a considerable period. "Should a parish improve in its circumstances during the period, and not expend the annual sum granted, I propose that the Guardians report each year to the Commissioners accordingly, and that these should be empowered to employ the surplus in aiding local emigration, regard being first had to the analogous requirements of that parish." That might be extended to other points beside emigration, such as fever wards, and many other things beneficial to the poor. "The present average poundage upon" *rentable* property (for that is the word which I should have used) appears from the last Return to be "1 *s.* 10 *d.*, or 9 per cent. upon 67,320,507 *l.* Under the system which I suggest, personal property (which now pays nothing) would contribute a direct tax of $5\frac{1}{2}$ *d.* in the pound (and no more)" for a certain number of years. Whatever the amount of personal property, it would be secure for 10 or 20 years against paying more than that; and following the principle of the income tax, "the land would pay $5\frac{1}{2}$ *d.* on the rent, and $2\frac{3}{4}$ *d.* on the tenant's profits, *i. e.*, $8\frac{1}{4}$ *d.* in the pound, the whole of this being paid by the occupier, as it is now, and a portion of the rate assessed on the rent being deducted from mortgagees, jointures, and annuitants on the estate." In that paragraph I have followed the principle of the income tax exactly, wishing (as I tell your Lordships) not to disturb anything more than I can help. "Under the present system" it appears that "822 parishes pay below, and 13,498 above, 5 *d.* in the pound; so that under mine, the rate-payers of the latter would be more or less relieved. This plan would alter no present arrangement of staff, and would incur no new expense; it would interest a large class of men of business and intelligence in the expenditure of the parish allowance about which (from paying little or nothing) they are now careless. It does not shake the present principle asserted by Mr. Cobden, that land is the best and natural security to the pauper." It is very important to state that, because a very great and very proper fear is shown as to the danger of increasing the expenditure, if we alter the present law. If there had been no increase I should share that fear; but the increase has really been enormous in 12 years, as I can prove by some papers I have before me, that the poor-rate has increased 1,400,000 *l.* within that period. I cannot believe, with the check which I have suggested, that in the next 12 years it would increase under any circumstances more than that.

2400. With regard to the remark in your letter No. 5, you say they are not to have more than the average sum. What inducement is there to them to ask for a less sum than the average?—I do not suppose that they would ask for a less sum, but they must not ask for a larger; and in submitting this plan to your Lordships, I make the worst of it; I infer that they would ask for the highest; and that if all the parishes asked for the highest sum, they will not get more than 5,300,000 *l.*, so that you know exactly to what extent you are liable, and it will be the sum of 5,300,000 *l.* that will be the maximum raised by any appointed poundage. Speaking of a surplus in any parish, I am not bigoted to the proposal

The Right Hon. the Earl of Malmesbury.

24th June 1850.

of spending it for the purposes of merely local emigration; I would consent that the Commissioners should give it for any other purposes (such as fever wards) connected with the relief of the poor.

2401. The distinction which is drawn is, that at present a parish has every motive to spend as little as possible; but under this plan it would have no motive whatever to spend as little as possible?—I begin *de novo*. After a lapse of 250 years, the law has become so altered in its equality of application, and I believe even in its principle from its original practice and intention,—I begin *de novo*: I do not think there is the slightest chance of reducing the aggregate amount of the Poor Law expenditure, looking to what it has been for the last five years; on the contrary, as it has been gradually increasing, and is still increasing when you take a sufficient number of years together, I almost put it out of my mind as a possibility that the aggregate should diminish; but I think that if the Commissioners found, after three or four years, that they received 5,300,000 *l.*, and that the parishes did not require so much, they should be enabled to lower the poundage, although I would not give them the power of raising it without applying to Parliament.

2402. Believing that within the last five years the expenditure has greatly increased, the inevitable consequence of clauses 5 and 6 in your proposition would be, that a rate-in-aid would be levied in the majority of parishes?—I conceive that it would: supposing them to have started with 5 *d.* in the time of Elizabeth, they have been 250 years arriving at 1*s.* 10*d.*: starting *de novo* upon 5 *d.* now, if we do not go faster than that, there is not much apprehension that there would be any considerable increase.

2403. You have stated that the poor-rates have shown a steady annual tendency to increase; have you compared the average amount of the poor-rates during the last five years with the average amount during the five years preceding the passing of the Poor Law Bill?—No, I have not, because I considered that we began *de novo* in 1834.

2404. Was not it the fact that, for a considerable period of time preceding the passing of the new Poor Law Bill, there had been a steady and powerful tendency in the poor-rates to increase?—Yes.

2405. Was not it the fact that during the three or four years immediately following the passage of the new Poor Law Bill there was a marked and large diminution of the poor-rates?—Yes, it appears to be so, as compared with the old law.

2406. Has the increase in the poor-rates which actually took place subsequent to that period been equal to the diminution which previously took place after the passing of the Poor Law Amendment Act?—I see by this paper that the amounts are very nearly the same in 1848 as they were in 1834, almost to a figure. In 1834 the poor-rate was 6,317,000 *l.*; the expenditure for the year ending March 1848 was 6,180,000 *l.*

2407. The amount of the poor-rate in 1848 was considerably increased by the effect of the famine and the high prices of provisions, was not it?—I conclude that it was.

2408. Has there not been a further diminution since March 1848, down to the present time?—I have not seen any Return for this present year.

2409. Is there not a Return, issued within the last fortnight, showing a diminution of 200,000 *l.* during the last six months?—I do not know; I know there is a diminution since 1848.

2410. The principle of your measure, I think, is to substitute a national tax in the form of an income tax, in lieu of the present local taxation, for the maintenance of the poor?—It is.

2411. In recommending that, you at the same time agree in the objections which are made against charging the Consolidated Fund with the poor-rate?—I think there are many objections to that.

2412. In what respects does the proposed income tax, to be levied under the name of a Poor Tax, and to be assessed and levied on the same principle and by the same officers as the present income and property tax, differ from placing a charge upon the Consolidated Fund, and meeting that charge by an income and property tax?—In my proposition it is a tax raised for a specific purpose. There are two advantages in it: I think people have less objection to pay any tax, but particularly an income tax, if it is levied for a specific purpose, that purpose being approved of by them; I think there is less danger also of its being

The Right Hon. the Earl of Malmesbury.

24th June 1850.

being diverted from the intended channel, if it remains a separate tax; and I believe people would not object so much to paying a tax called a Poor Tax in the way I have proposed, as they would if they paid 5,300,000 *l.* by some other indirect tax, where the money was to be thrown into the general gulf of the Exchequer, and they had to trust to the Government for its being applied in the proper course.

2413. The levy you propose to be by the present Property and Income Tax Commission?—Yes.

2414. Where is the administration to be?—It would be paid into the Exchequer.

2415. Is your only objection to throwing the maintenance of the poor upon the Consolidated Fund, that you think a tax paid by the public would be less agreeable to them than one paid directly and specifically to the maintenance of the poor?—It is not the only objection, but I think it is a very important one.

2416. My wish is to ascertain what objections on your part to the maintenance of the poor by the Consolidated Fund are obviated by providing for the maintenance of the poor through the means of an income tax, assessed and levied as the present income tax is?—I do not think that you would touch property by a general income tax so fairly as you would by my specific tax.

2417. The object of my question is, to ascertain what objections, which you admit to exist to the maintenance of the poor by a charge on the Consolidated Fund, that charge being made by an increase of the income tax, are obviated by your present proposal of supporting the poor by means of that same income tax, but not passed through the Consolidated Fund?—As I said before, I wish to keep them perfectly separate; instead of increasing the present income tax by 5 *d.* in the pound, and then doing what you certainly might do in the same way, I think it is more simple, and that it would be more satisfactory that it should be a totally separate tax, the result of which would be laid apart for this particular purpose, and not taken from that all-absorbing fund, which is called the Consolidated Fund, and which pays everything else: in my letter, I state that the poor consumer would have to bear a new burden if you placed it upon the Consolidated Fund,—I mean that he would have to pay a larger amount of indirect taxation. My notion of a national rate, in common parlance, is a rate upon the Consolidated Fund, meaning this, that whatever the expense of the poor may be for a certain year, that expense is to be paid out of the public purse: in my plan I specify a particular tax: the money is not to be diverted to any other purpose, and, what is the most important of all, I fix a maximum; therefore, there is not the danger which a national tax would have connected with it of people having an uncertain sum to pay; if you look the thing in the face, you know the worst at once; you know that for 10 or 20 years, or whatever term you please to fix, this national tax, called the Poor Tax, cannot be levied beyond the amount of 5,300,000 *l.*, but that it may be less than that if the country increases in prosperity, and the parishes are well managed.

2418. The present income tax does not affect incomes below the amount of 150 *l.* a year; what limit would you propose to fix to your proposed poor tax?—None: I would still give the magistrates, as they have now, the power under urgent necessity of exempting small incomes from the tax.

2419. Do you mean that your proposed income tax, under the name of a Poor Tax, would affect all incomes without any limits?—Yes.

2420. Down to the smallest?—Yes.

2421. What do you conceive to have been the reasons which induced the Government to adopt the limit of 150 *l.* for the present income tax; was not it the non-impossibility of levying it upon small sums?—I do not think it impossible.

2422. Do you think an income tax levied upon all sums without limit, or with a limit, say of 5 *l.* or 10 *l.*, would really be a practicable measure in the country?—I believe, by giving the magistrates the discretion which they have now, the sum could be levied. According to my plan, a labourer (who is now subject to the heaviest rates known) paying 4 *l.* a year for his cottage and garden, would have to pay 2½ *d.* in the pound; that is 10 *d.* per annum. I do not think there would be any difficulty in getting that from him; his landlord would pay out of the rent 1 *s.* 8 *d.*

2423. Do you consider that your plan depends upon the soundness of the

The Right Hon. the Earl of Malmesbury.

24th June 1850.

doctrine that the income tax can practically be levied upon all incomes down to the very smallest?—I believe that it can be so levied; but I lay great stress upon what I said before, that if you confine the tax to the object of maintaining the poor, there is a very strong moral feeling in this country which would assist the raising of that tax, which would not prevail in the case of a common and universal income tax raised for public purposes, and thrown into the *olla podrida* of the Exchequer.

2424. I presume you would consider that there is an amount beyond which an income tax cannot be carried; that if you raise it beyond a certain amount, various modes of evasion, such as fraudulent evasion, the export of capital, and various other modes of escaping the tax, do practically fix a limit, and that not a large one, beyond which the tax cannot be carried?—It must depend upon the disposition of the people who are taxed, how much or how little they will bear.

2425. Speaking practically, is it not well known and recognised by everybody, that to all taxes, and more especially to direct taxes, there are limits, and those early limits, beyond which they cannot be carried?—I know, from experience, that in this country we have stretched the income tax to 10 per cent. I propose, in the present instance, a tax of 5 *d.* in the pound, which is something like $2\frac{1}{2}$ per cent.

2426. To whatever extent this tax increases the per-centage of the income tax, does not it to that extent exhaust the power which the country possesses of obtaining a revenue through the medium of an income tax?—Having put the maximum at 5,300,000*l.*, and knowing that that sum has been extracted for five years from the people, at the same time that we have paid the present income tax, and as I propose to raise no higher sum than that, I do not apprehend that this plan would impose any greater burden than that under which the people now pay the income tax, but only equalise it.

2427. The question has not so much reference to the absolute burden which the country bears, as to the practicability of carrying any given tax beyond a certain limit. The unpopularity of the tax, the power of evading it by fraud, which is peculiarly applicable to the income tax, and the power of evading it by the export of capital, are all circumstances by which practically the amount of the income tax is limited. If you increase the amount of the existing income tax by providing for an addition to it, the object of the question is to ascertain whether you do not admit that to that extent you approach the limit beyond which the Government cannot go in obtaining a revenue through the medium of an income tax?—If I do not increase the sum that the people have hitherto paid in another way, I do not think I do.

2428. Do not you increase the amount which they are paying through the medium of that tax, and is not there to every tax, but especially to an income tax, a limit fixed, not by the capacity of the country generally to bear taxation, but by the indisposition of the country to bear that particular form of tax, and by the opportunities which are necessarily presented of evading that tax?—Of course there is a limit to everything, and to taxation, like everything else.

2429. The object of the question is to ascertain whether you do not admit that, by throwing the maintenance of the poor upon the resources of the income tax, you materially exhaust that resource, which it is essential for a Government to retain, through the form of an income tax, for all purposes of great national emergency?—I do not think I do.

2430. In the second paragraph of your letter you state, "that in London the rich western parishes, by their building improvements, are gradually driving the pauper population from their own courts and alleys into the eastern parishes; I apprehend you mean rather some of the rich western parishes, do not you?—Yes.

2431. Inasmuch as the parochial charges in Mary-le-bone are immense?—Yes.

2432. In speaking of 1 *s.* 3 *d.* in the pound in Mary-le-bone, do you mean to confine yourself to the poor-rates?—Yes; I do not give any opinion on anything but the poor-rates throughout the whole of my statement.

2433. You state in the second page, "I propose that this poor tax should be voted for a period not less than 10 years, but that the assessment should be taken annually, so as to be adapted to the variability of income;" in the first place,

place, what do you mean by "voted;" do you mean voted by Parliament?—Of course this could only be put into force by a statute.

2434. Do you mean that the sum of $5\frac{1}{2}$ *d.* in the pound should be voted by Parliament?—Yes.

2435. The assessment is to be taken annually; who is to direct the assessment to be taken?—The officers now raising the income and property tax, assisted, if advisable, by the overseers.

2436. Supposing the $5\frac{1}{2}$ *d.* in the pound, or whatever sum has been fixed by Parliament for 10 years, does not supply the amount required, where do you vest the authority to raise a sufficient sum to meet the absolute demand?—My notion is, judging from what the income and property tax has produced, that there would be no difficulty, and no danger in producing, by $5\frac{1}{2}$ *d.* in the pound, the sum of 5,400,000 *l.*, which gives me a margin of 120,000 *l.* over and above what has been required for the poor-rate for five years; I certainly assume that more than that will not be required.

2437. You make no provision for any authority being given to any parties to raise a larger sum, in case a larger sum should, under any emergency, be required?—No; I think it is very important that there should be a maximum, both of capital and poundage, fixed.

2438. In what body would you be disposed to vest the power to raise any additional sum beyond the sum voted for 10 years in times of any national emergency?—To Parliament only.

2439. On whom would you have that additional assessment made?—It would be by an increased poundage upon the whole country; I understand Lord Portman to speak of a general deficit, not a local deficit. If there is a general deficit, which I do not think to be possible, because I have a margin of 120,000 *l.*, and because, looking back to past years, the income tax has given a very regular return, I should refer to Parliament for assistance, just as I have, in my scheme, raised the poundage, in consequence of the suggestion of a noble Lord as respecting the exemption of fundholders, of 5 *d.* to $5\frac{1}{2}$ *d.*

2440. When you have your money, where do you propose to invest it?—In the Exchequer.

2441. Who do you propose shall draw out the money?—That is a question of detail. I should say the Poor Law Commissioners, who have received the returns from the different parishes for five years.

2442. Having the money in the Exchequer, and having allowed the Poor Law Commissioners to draw for the money, you propose to allow the treasurer of the union, or some local officer, to draw upon the Poor Law Commissioners?—Yes.

2443. The money is to be paid out of the Exchequer to parties authorised to receive it, by the Poor Law Commissioners?—Just so.

2444. Should you see any objection that, instead of providing that each parish should be allowed the average sum expended, it should be the union who should be so allowed it?—I think none.

2445. Would there be any material objection to changing the word "Parish" in the two paragraphs marked 5 and 6, into "Union"?—I see none at this moment.

2446. Would not it be rather an advantage that it should be "Union," inasmuch as the expenditure is to be by the Board of Guardians of the union, and not under the control of an individual parish?—The scheme is open to a great many alterations of detail. It is the principle which I wish to put before the Committee; but I think the allotted allowance might be made to the unions, and subdivided to the parishes according to my plan.

2447. Referring to paragraph 10, you state the real property of the country at 67,320,507 *l.*?—Yes.

2448. That is the annual value of property rated to the poor rate; but, in looking to the Return of the Annual Value of Real Property assessed to the Property and Income Tax of England and Wales for the year 1842, I find that 85,802,735 *l.* is the amount of real property assessed to the property tax; the sum which you state of 67,000,000 *l.*, differs from the total annual value of the real property of the country, which is stated at 85,000,000 *l.*, is in consequence of your having abstracted from it mines and other property which are not usually rated to the poor?—Exactly so.

2449. But supposing that all the property which is assessed to the property

The Right Hon. the Earl of Malmesbury.

24th June 1850.

and income tax were brought into charge for the poor rate, that, of course, would enable you to diminish your assessment *pro tanto*?—Yes.

2450. The amount collected on Schedule (A.) of the Income Tax is rather more than 2,200,000 *l.*; on Schedule (B.) it is 298,000 *l.*; on Schedule (C.), 812.900 *l.*; on Schedule (D.), 1,500,000 *l.*; on Schedule (E.), 260,000 *l.*; your plan would bring in aid of the poor rate, Schedules (C.), (D.), and (E.)?—Yes. I have referred to a correspondence between Mr. Pitt and Lord Malmesbury upon the subject, in which they both agree that in Holland (and the calculation relates to Holland) it had been ascertained that the people who had 150 *l.* a year would pay upon their property one-third of an income tax, whether it was levied during their lives or after their death in the shape of a legacy duty; so I supposed that in England the proportion would be about the same.

2451. Do you think that this proposal would make an alteration in the relative charge upon property?—After a certain number of years there is no doubt the large towns and places under adverse circumstances would relapse into the unequal state which they are in now after 250 years. After relieving them, as I should do by this plan, and starting afresh, I think for a long time there would be a comparative equality, and we can only legislate for a temporary period.

2452. You suggest a decennial revision; how would that restriction adapt itself to the rapid changes both in the amount of property and in the population occurring in the large towns in the manufacturing districts?—As I said before, considering the inequalities of rating which have arisen in 250 years vary from a halfpenny to 13*s.* in the pound, I believe that in the course of 10 years there could be very little difference, with the check upon extravagance which I have given, though I believe there always will be an increase of expenditure more or less. I think that in 10 years the difference would be very small as compared with the inequalities from which we now started. I do not contemplate, for a moment, that this average of five years which each parish is to receive, will be kept to by them, and that in 10 years there will be no difference; that is impossible, because circumstances of all kinds must vary the expenditure.

2453. Although the amount now paid by real property would be very considerably lessened, yet even by your plan the disparity would be as great as ever, because you refer to past averages as the basis which is to govern the future?—Of course, I see no hope of getting anything back which has been paid in the past; I look at it as a completely new system, which would remove the disparity of the burdens.

2454. Do not you think, from the commencement of the Poor Law in the reign of Elizabeth, there must always have been a great disparity in the amount to be levied in different parishes?—I suppose there must have been. The object was to raise money locally; how it was done, we have no information.

2455. Do you propose to apply your poor tax to the United Kingdom, or to Great Britain, or to England only?—Only to England and Wales.

2456. You propose to exclude Scotland from the operation of the tax, do you?—Yes; because Scotland is already rated on its means and substance. But there is a peculiar matter with respect to that question which I may state; I am not quite prepared with the figures; but it will be seen, I think, that there is an extraordinary approximation in the assessment made for the poor, and for the income tax in Scotland; I believe there is very little difference, showing how very accurately the assessment has been made, both by those who have raised the income tax there and those who assess for the relief of the poor.

2457. Have you considered well what would be the effects of an attempt to levy an income tax upon England which was not applicable to Scotland?—If the majority of the English people are not extremely pleased at the idea of paying 5 *d.* in the pound, and taking it for better or worse for the next 10 or 20 years, I shall be very much astonished.

2458. In considering the operation of your plan, you must not consider the people of England as an aggregate mass, but you must consider their probable action in their separate classes, and under the influence of their different class interests. What do you conceive would be the effect on all the holders of floating property if you levied an income tax upon their property in England, and did not apply it to Scotland?—It would be almost analogous to the Scotch law now; they are rated to the poor upon their means and substance.

2459. I wish

The Right Hon. the Earl of Malmesbury.

24th June 1850.

2459. I wish to confine your consideration to the different classes of society as distinguished by the different conditions of their property. Take the case, first of all, of that numerous class in England who are holders of floating securities, those securities being easily transferable elsewhere. If you imposed upon them while holding their securities in England an income tax, but did not impose upon them the same income tax if they held their securities in Scotland, would not that lead to a very sudden and very violent disturbance in the location of property?—I suppose that those securities in Scotland would be amenable to the Scotch poor-rate.

2460. The disposition of floating property between the two Kingdoms is now adjusted on the existing state of the law; you do not propose to disturb the existing state of the law in Scotland, but you do propose to subject floating securities in England to a new income tax; will not that be strongly disturbing circumstances which must act upon existing securities in England?—It might be so; I see no objection, supposing this plan were deemed good for England, to its being applied to Scotland also. I see that the expenditure upon the poor in Scotland bears about the same proportion with reference to its income tax, as the expenditure for the poor of England with respect to the income tax of England. The expenditure for the relief of the poor in Scotland in 1848, was 544,334 *l.*; the income tax in Scotland, I believe, to be about 420,000 *l.*

2461. The result of your general view is, that under your proposed system the imposition of an income tax of $5\frac{1}{2}$ *d.* in the pound upon all property in England would not produce a very pernicious disturbance in the arrangement of property between England and Scotland, that income tax not being applied to Scotland?—I see no objection to applying it to Scotland, though I was not prepared to propose it; it will be understood by the Committee that this is merely the suggestion of a principle and not a matured plan of details.

2462. If the difficulties suggested are sufficient to induce you to acquiesce in the application of the proposed income tax to Scotland, will not it necessarily involve you in all the difficulties attendant upon a complete revision of the Poor Law system in Scotland?—No more than in this country, I think. I do not think it is more difficult to revise the system there than it is here.

2463. Upon this view, your plan will involve the necessity of a complete revision of the Poor Law system in Scotland, as well as such an alteration of the Poor Law system in England as is stated in your letter?—If it is so, I have no objection to extending it to Scotland.

2464. I think you propose, that during the proposed period of 10 or 20 years, whichever period shall be taken in the case of a parish whose rates fall below the allotted sum, the surplus shall be employed in promoting emigration in that parish?—I spoke in that paragraph in my letter conditionally. I think local emigration would be a very useful thing to promote; but if there were other objects which related to the poor, such as building fever wards or improving the poor-houses, I would not tie them down to emigration; I would give a discretional power to the Commissioners on this subject.

2465. So that your view is, that any surplus arising from the charge for the relief of the poor in any parish falling below the allotted amount, should be laid out either for the purposes of emigration, or for any other purposes of local improvement that relate to the poor?—Yes, my principle is this; my scheme is to forgive and forget the past as much as we can; to secure ourselves for many years to come from those inequalities which now exist, and to remove burdens which are felt by an enormous body of the people of this country as a very great injustice. I could cite to the Committee cases, which I know to be real cases, which exhibit the strongest contrasts between men and places, of personal as well as local taxation; and wherever I go, I hear those inequalities spoken of as unbearable and unjust.

2466. In what way would your system remove all the objections involved in the statements of those contrasted cases which you have laid before us?—It would remove the inequality of the burden now weighing upon individual persons and parishes.

Ordered that this Committee be adjourned till To-morrow, Two o'clock.

Brought from the Lords, 26 *July* 1850.

REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF LORDS

APPOINTED TO CONSIDER THE

LAWS RELATING TO PAROCHIAL ASSESSMENTS;

TOGETHER WITH

THE EVIDENCE

OF

MR. CORNEWALL LEWIS, MR. LUMLEY, MR. FOWLER, AND LORD MALMESBURY.

Session 1850.

Ordered, by The House of Commons, *to be Printed*, 26 *July* 1850.
And to be Reprinted, 9 *July* 1868.

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REPORT

FROM THE

SELECT COMMITTEE

ON

POOR RATES ASSESSMENT, &c.;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed*,
22 *June* 1868.

342.

Tuesday, 10*th March* 1868.

Ordered, THAT a Select Committee be appointed to enquire into the Assessment and Collection of Poor Rates and other Local Rates and Taxes in England and Wales.

Monday, 16*th March* 1868.

Ordered, THAT the Select Committee on Poor Rates Assessment, &c., do consist of Seventeen Members, viz.:

Mr. Ayrton.	Mr. Floyer.
Mr. Howes.	Mr. Hodgkinson.
Mr. Villiers.	Colonel Hogg.
Mr. Secretary Gathorne Hardy.	Mr. St. Aubyn.
Mr. Goschen.	Mr. Goldney.
Sir Michael Hicks Beach.	Mr. Hibbert.
Mr. Edward Hamilton.	Mr. Powell.
Mr. Kekewich.	Mr. Trevelyan.
Mr. Bright.	

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Tuesday, 17*th March* 1868.

Ordered, THAT the Select Committee on Poor Rates Assessment, &c., do consist of Nineteen Members: that Mr. Woodd and Mr. Shaw Lefevre be added to the Committee.

Thursday, 19*th March* 1868.

Parochial Assessment Act.—*Ordered*, THAT the Petition of the Clergy of Nantwich Deanery, for alteration of the mode in which Tithe Rent-charges are assessed to the Poor and Way Rates, be referred to the Committee.

Friday, 20*th March* 1868.

Parochial Assessment Act.—*Ordered*, THAT the Petition from Penwith, for alteration, be referred to the Committee.

Ordered, THAT Mr. Howes be discharged from further attendance on the Committee, and that Mr. Paull be added thereto.

Monday, 23*rd March* 1868.

Parochial Assessment Act.—*Ordered*, THAT the Petition from Yeldham, for alteration, be referred to the Committee.

Monday, 22*nd June* 1868.

Ordered, THAT the Committee have power to report their Opinion and Observations, together with the Minutes of Evidence taken before them, to the House.

REPORT - - - - - - - - - - - - - - - p. iii
PROCEEDINGS OF THE COMMITTEE - - - - - - - p. xiv
MINUTES OF EVIDENCE - - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - - p. 261

REPORT.

THE SELECT COMMITTEE appointed "to inquire into the ASSESSMENT and COLLECTION of POOR RATES and other LOCAL RATES and TAXES in *England* and *Wales*;"——HAVE considered the matters to them referred, and have agreed to the following REPORT:—

1. THE general terms in which your Committee have been appointed to inquire into the assessment and collection of local rates and taxes, have rendered it necessary for them to consider in the first place what limits they should prescribe for their inquiry and report.

2. The first operation in local taxation is to ascertain the property which is to be the subject of rating, whether in the hands of an owner or occupier, and the value which is to be set upon it for the computation of a rate. The general principle on which property should be valued has long been settled by the Act of 1837, to be the net annual value of the premises; that is to say, of the rent at which the same might reasonably be expected to let from year to year, free from all usual tenants' rates and taxes and tithe commutation rent-charge, if any, and deducting therefrom the probable annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent; but the application of this principle having for the most part been left in the hands of incompetent or inefficient local officers, the Union Assessment Act was passed in 1862 for the purpose of transferring the duty of making a properly valued roll of property for assessment to the poor rate, to a committee of the Board of Guardians. Many places were, however, exempted from the operation of this measure to meet the views of local authorities who had already obtained for themselves special powers for the purpose, in consequence of the defective state of the general law. The poor rate is, no doubt, directly and indirectly, used as the basis of all local taxation, but the Act being entirely confined to that rate, no provision could well be introduced into it for extending the application of the valuation roll made under it to all other rates. A Bill was consequently introduced into the House in 1867 to establish one uniform valuation roll of property for all purposes of local rating and taxation. This Bill having been referred to a Select Committee, was reported, with amendments, to the House, but owing to the state of public business, was not further proceeded with in the last Session, and has not been introduced again in the present Session. Your Committee have, therefore, deemed it unnecessary to consider this important subject, but they assume that Parliament will, as soon as practicable, pass some measure, which, in their opinion, is much required for the purpose of establishing a common basis for the assessment of local rates and taxes, to secure an accurate account both of all property to be assessed, and of the annual value on which the assessment is to be made, so that the rating shall be equal on all the contributories to local charges to the extent to which they are to be taxed.

3. Intimately connected with this branch of the subject is the exemption of certain classes of property wholly or partially from local taxation. These exemptions have for some time past engaged the attention of the House. The law by which extra-parochial places so long escaped from the local burdens of the poor rate has at length been modified; and by the action of the

Poor Law Board, they may now be incorporated with unions, and made to bear their share of that charge. A Select Committee of the House of Commons, which sat in the year 1858, inquired into several important exemptions from local rates, and presented a Report recommending the discontinuance of them, with some trifling exceptions. A recent decision of the House of Lords in an appeal from a judgment of the Court of Queen's Bench, has determined that the practice which had grown up in the administration of the poor law, of exempting property called charitable, is illegal. Her Majesty's Government have, to some extent, recognised the injustice of Crown property being exempt from local charges, where it forms a considerable part of the assessable property of the parish, by taking a vote in supply of 30,000*l.* a year to enable the Crown to contribute in respect of such property to local burdens. A Bill has also been introduced for the purpose of placing the present exceptional condition of the rating of mines on a more satisfactory footing. The mode of rating railways has also been recently reported upon by the Royal Commission on Railways. Your Committee have deemed it inexpedient on this occasion to enter into an inquiry into the whole subject of special local rating or exemptions from rates.

4. The next branch of the subject is the nature of the authority by which local rates and taxes are imposed upon the owners or occupiers of property. The number and variety of the authorities, of the areas over which they exercise powers of taxation, and of the charges they are entitled to impose, have in recent times been considerably increased and changed in their organisation and character. Instead of a parochial officer collecting one or two rates to be administered by himself, under the supervision of a justice of the peace within his parish, the principal local authorities entitled to make charges by way of rates, are as follows:

Quarter Sessions.
Boards of Guardians.
Town Councils.
Improvement Commissioners.
Boards of Health.
Sewage authorities.
Harbour Boards.
Highway Boards, or Surveyors of Highways.
Vestries and Local Boards.
The Metropolitan Board of Works.
The Commissioners of Police.

To these may be added the Commissioners for assessing the taxes payable into the Public Exchequer, and their district or divisional Boards. Your Committee have not deemed it necessary to inquire into the constitution and powers of these several bodies to impose local charges, or into their relations to one another, nor have they considered how far it may be expedient to reorganise any of them so as to place all the local affairs of a town or district under the administration of one local authority.

5. It is therefore assumed in this Report that there will be a roll of property duly valued for the purpose of rating its owners or occupiers, subject to whatever exemptions or qualifications may be deemed expedient, and defined by law, and that the power of incurring expenditure, to be defrayed by rates upon the owners and occupiers of the property, will continue to be exercised by the existing authorities; and your Committee now proceed to inquire into the best mode of making and collecting the requisite rates.

6. At present, as will be seen by the evidence laid before your Committee, the greatest diversity of procedure exists, both under the general Acts and numerous local Acts now in force. In some places the poor rate is made and collected separately from a borough rate, or other rate; in others it includes one or both of such rates; other rates are in like manner made separately or in combination. In some parishes there are several rate-books, in others but one, with several distinct rates entered in it. Nor is there any certain time for which rates are to be assessed; in some parishes they are made yearly, in others half-yearly, in others three times, and in others quarterly; and rates for different purposes are made at different periods; nor is there any law tending to ensure the several rates being assessed at the same time, or for the same period, in the same parish. The collection of the rates, when made, is also carried on without any uniformity

formity of system ; sometimes one collector, in some places, collects several rates in the same district ; in other places different collectors are employed to collect the rates separately in the same district. Nor is there any well-defined period or rule for the collection of the rates, for accounting for arrears, or for enforcing their payment. In some places the overseer of the poor collects the poor rates and other rates with them ; and in others stipendiary assistant overseers or collectors are employed, and are remunerated either by a commission or a fixed salary.

7. This confused state of things manifestly entails upon the local officers, who have to undertake the duty of making or collecting rates, a great deal of unnecessary trouble and expense, which your Committee think might be obviated by a more comprehensive and complete system.

8. Her Majesty's Government is able to make an estimate of the charges for the public expenditure for an entire year, and it appears from the evidence that in some places, where a complete system has been established, an estimate is in like manner made for the expenditure of the local authorities. Your Committee are of opinion that all local authorities having the power to impose any local charge should be compelled to make an estimate of their expenditure for an entire year, and that the financial year for local expenditure should be uniform, coinciding as nearly as practicable with that for the national expenditure.

9. The amount to be charged upon each parish being thus ascertained at the beginning of the year for every purpose for which local taxation could be imposed, there would be no difficulty in the authority making the charge, delivering to a parochial officer a requisition, stating the amount the parish would be required to raise during the year. The duty would then devolve upon the parochial officer to make such a consolidated rate as would be sufficient to enable him to satisfy all the requisitions he might have received.

10. But as it is extremely desirable that the ratepayers should know the several purposes for which the rate is levied, it would be necessary to show how this consolidated rate is arrived at, by providing that all the requisitions should be set forth as a preface to the rate-book, together with the computed amount of the rate in the pound required to satisfy each requisition. When, however, any special rate might have to be imposed upon some section of the ratepayers, or any other deviation made from the consolidated rate, the distinction would have to be shown in a separate column of the rate-book appropriated for that purpose.

11. The duty of receiving the requisitions and making the rate would necessarily devolve upon the overseer of the poor, according to the existing parochial system ; but in many large parishes the functions of the overseer have been transferred by local Acts to committees or Boards of overseers. It may be desirable to extend this special legislation by providing that the number of overseers of the poor shall bear some proportion to the number of inhabitants of a parish, or to make provision for the election or appointment of a special local officer to superintend the rates of a parish or district.

12. The cost and trouble of making numerous rates being thus obviated, your Committee have next considered the best mode of collecting the consolidated rate. For this purpose it would be necessary to provide that the rate should be payable by instalments, and it would much conduce to punctuality of payment if the instalments were made payable on the usual quarter days, so that the collection of each instalment might be completed within the quarter. It cannot be doubted that it would be a great convenience to the ratepayers if they were informed at the commencement of a year of the whole extent of their liabilities for rates for that year ; your Committee are therefore of opinion that a demand note should be left with each ratepayer, on the rate being made, stating the amount of the requisitions, the rate in the pound for each purpose, and the period for which the rate is made, the rateable value of the premises, the amount of the rate thereon, and of each payment.

13. To provide for a careful and regular collection of the rates, that duty should be entrusted to one or more paid collectors, who should be allowed a per-centage on the rate collected, or a salary, and should at the same time give adequate security by a recognizance to the Crown to account for the collection, so that there should be but one such officer for each parish or district. They should also be required to discharge the duty of ascertaining all improvements in the condition of the pre-

mises, rendering a re-assessment necessary, and into all changes in the ownership and occupation of the premises, and to report thereon, from time to time, to the overseers, or to the authority by whom the assessment roll may be prepared. Upon these reports a supplemental rate could be made as required, so as to charge each ratepayer with his proper quota for any part of the year for which he might be liable. Thus the rate-book would be continually revised, and an accurate register of the improved value of each property and of every change in its occupation would be kept up.

14. It is shown by the evidence of Mr. Sargent, the Secretary of the Commissioners of Assessed Taxes, that if such an arrangement were made there would be no difficulty in entrusting the collecting officer with the collection of the taxes locally imposed by the Commissioners of Assessed Taxes and of the Income Tax. The requisitions, with the schedules to be collected, would be in like manner forwarded to the overseer at the commencement of each year; and as the taxes are payable quarterly, they could be collected at the same time as the local rates; the whole collection within each district being entrusted to one person, the area of collection might be proportionately diminished, whilst the remuneration of the collector would be, relatively to his labours, increased, and he would have ample opportunity of making himself thoroughly acquainted with the circumstances of the ratepayers, and insuring the due payment of the rates, by which the risk of loss would be greatly lessened.

15. To insure the rates and taxes being properly accounted for, as well as collected, it would be necessary to provide by law that all rates and taxes as collected from the ratepayers should be paid into an appointed bank, and be there kept until paid over to the authority for whose use they may have been collected; that at the end of every quarter, at least, an account should be rendered to the proper authority of the amount collected, and the state of the arrears; and that in case of default summary proceedings should be adopted to compel an account, and to punish any wilful neglect on the part of the collecting officer. In the event of any loss arising from the insolvency of a person liable for both rates and taxes, or from the embezzlement of a collector, the priority of claim on the part of the Crown on the available fund would have to be preserved, subject to which the loss would have to be borne rateably out of the several requisitions for which the consolidated rate was imposed. The risk of such loss, however, would be greatly diminished by the regularity and punctuality which would be introduced in the duty of the collecting officers.

16. If all property were hired for the period of a year, and the rent of it were paid quarterly, no difficulty would be experienced in the assessment and collection of rates in the manner above suggested; but long experience has shown that great inconvenience has arisen in the assessment and collection of rates in certain cases in consequence of the modes in which the owners and occupiers of property have found it desirable, and in many cases absolutely necessary, to arrange for the occupation of dwelling-houses. This inconvenience was experienced as soon as the population began to be more migratory than in former times, when hiring and service were generally by the year; and an Act was passed to provide some remedy in the year 1734, by which every person removing from property, and any person coming into and occupying property, was rendered liable to pay the current rates in proportion to the time that each such person had occupied the property.

17. But in large parishes this remedy was found insufficient to meet the growing difficulty, and applications began to be made by them to Parliament for local Acts, by which the local authorities making the rates were empowered to rate the landlord or his representative, commonly called the owner, in cases where his premises were let under conditions, which rendered it extremely difficult to collect the rates from the occupier. To facilitate the arrangement, the landlord was permitted to compound for the rates on his property by paying a sum in gross for it, whether occupied or not, less than the full rate on the rental during the period of occupation. But it is to be observed, that when this system of composition sprang into existence, both the principles of valuation for the purpose of rating, and their application, were less settled and less carefully provided for by law than they are at present. Each parochial officer was left to take his own course, with little or no control, and no reference to the liability

liability of the parish to contribute to charges which it had to bear in common with other parishes.

18. In many places, however, the difficulty of collecting rates from the occupiers of small tenements was obviated by the very simple and easy practice of not collecting from them any rates at all; but the growth of this practice, which was contrary to law, and the increasing applications to Parliament for Local Acts, at length led to the appointment of a Select Committee of the House in 1813, which recommended important improvements in the law.

19. The unauthorised practice of excusing persons from the payment of rates, on the ground of poverty, was, in 1814, sanctioned and regulated by an Act, which provided, that on the application of a person rated, and on proof of his inability by reason of his poverty to pay the rates, two justices of the peace, with the consent of the overseers or others having the management of the poor, might direct that the person's name be struck out of the rate, and that he be excused from paying any local rates.

20. It is shown by the evidence laid before your Committee, that the requirements of this Act are by no means properly complied with, and that undue facilities are afforded for obtaining exemptions from the payment of rates. Your Committee need not enter into details, for the changes which have taken place in the administration of local affairs, and more especially as regards the relief of the poor, have rendered it necessary to consider whether the Act itself prescribes the proper mode of dealing with claims for exemption on the ground of poverty. Any person in the occupation of property for which he is paying rent to a landlord, must be equally able to pay whatever other charges attach to his occupation, and any remission of one charge not only facilitates the payment of the other, but may also enable the landlord to increase his rent to the extent to which other charges are remitted. The mere exemption, therefore, of a person from rates affords no guarantee that it is not as much for the benefit of the landlord as his tenant. But as every remission of rates has to be made good by the rest of the ratepayers in the parish, the effect of the present system is to cast the burthen of relieving a poor ratepayer (when it is a relief to him) upon the other ratepayers of the parish, though the general law has provided that the relief of poor persons shall not be paid by the ratepayers of the single parish, but by those of the larger area of the whole union to which it belongs. The remission of taxation is, in fact, a particular mode of affording parochial relief; and when that was given by overseers and justices of the peace, they were properly entrusted with the power of remission; but as the duty of affording relief is now transferred to the Board of Guardians, at the cost of a fund raised by them, your Committee are of opinion that the power of excusing persons from the payment of rates should be transferred to the Board of Guardians, and any allowance of exemption from rates on the ground of poverty, should be considered as out-door relief.

21. In 1819 an Act was passed to obviate the difficulty of collecting rates in the cases not provided for by the remission of rates. Parishes were empowered to determine, by a vote of the inhabitants in vestry, that where the rent was not below 6*l.* and did not exceed 20*l.* a year, the owners of the houses, or other persons who were to be regarded as owners, should be rated instead of the occupiers; thus leaving tenements under 6*l.* a year rental to be dealt with under the practice of exempting the occupiers from the rates. The Act, though limited in terms to the poor rate, has been extended by implication to the highway rate, and to any other charges on a parish which are by law directed to be assessed on the basis or to be collected as part of the poor rate. This Act is somewhat defective in its provisions, and has not been applied in many parishes. The practice of passing Local Acts to rate owners instead of occupiers consequently continued.

22. In 1843, the Poor Law Commissioners, who were then Sir G. Cornewall Lewis, Sir Edmund Head, and Sir George Nicholls, presented to Parliament a very comprehensive and valuable report upon local rating, and the question of exempting tenements of small value from local rating having been brought under consideration in 1850, the Small Tenements Act was passed for the purpose of rating the owners instead of the occupiers of tenements of an

annual rateable value not exceeding 6 *l.*, wherever the ratepayers of a parish should, by a resolution of the vestry, determine to adopt the provisions of the Act. This measure is also limited to the poor rate and other local charges, which are by law to be assessed and collected upon the basis of that rate.

23. In many parishes where the Small Tenements Act has not been adopted, a custom has grown up, under which, by arrangement between landlords, their tenants and the parish officers, the owners of small tenements paid the full rate directly to the collectors, charging their tenants for it in the rent. A recent return shows that in the Parliamentary boroughs where no legal compounding was in force, such arrangements had been effected in the case of 98,000 out of 237,000 householders below 10 *l.* At Exeter the landlords pay full rates for their tenants in respect of all houses under 6 *l.*, 1,300 in number. At Rochdale the return shows that there are 6,140 such cases, at York 3,900, at Stockport 1,720, and at Leeds, in the only parish where the Small Tenements Act has not been adopted, there are 5,600 such cases. At Liverpool a voluntary system of compounding had been adopted; the owners of houses below 12 *l.* in value, to the number of 25,000, by arrangement with the parish officers, paid half the amount of the rates, and it was usual for the latter, under the provisions of a Local Act, to excuse the occupiers the other half of the rates. The arrangement does not appear to have been strictly legal, but it was never questioned. The difference between the case of Liverpool and that of Exeter and Rochdale was, that at the former the full rates not being paid, the occupiers were not entitled to vote in vestry or for the municipality; while at the latter, full rates being paid by the owners, those rights were lawfully exercised by the occupiers.

24. There are, however, other local rates, which are assessed and collected upon a basis of their own, quite independent of the poor rates, according to the provisions of the general or Local Acts by which they are imposed. In most of these Acts, provisions have been introduced for assessing the owner instead of the occupier in certain cases. Your Committee may refer to the valuable evidence of Mr. Lumley, for an account of the particular cases.

25. But by the Representation of the People Act of last Session, all Local and General Acts by which the owners of property were assessed to the poor rate instead of the occupiers, except in the single case where a tenement is let out in apartments to persons not separately rated, were repealed in every parish, of which any part is situate in a city or borough, returning members to serve in Parliament.

26. The number of householders affected by this change would appear, from a return presented to the House, to have been 570,000, of whom 94,000 were occupiers of houses above 10 *l.* in value. Your Committee have therefore directed a considerable portion of their inquiry to the way in which various boroughs have been thus affected, and with this view they have taken evidence from the parishes of Bethnal Green, Shoreditch, and St. Pancras, in the metropolis; from Birmingham, Brighton, Bristol, Manchester, Northampton, Norwich, and Wolverhampton, as types of places in which various methods of composition formerly prevailed; from Exeter and Liverpool, which had adopted systems peculiar to themselves; from Stockport, where a kind of voluntary composition had been tried and given up; and from Sheffield and Oldham, where no composition ever existed. They have also circulated a series of questions on the same subject among all boroughs in England and Wales, from several of which replies have been received.

27. This evidence clearly shows that, as a general rule, parishes are likely to benefit, in a financial point of view, by the abolition of composition; and it may be stated as another objection to that system, that besides the inevitable loss to the parish from the allowance made to the owners, there is reason to believe that property was often rated below its real value in order to bring it within the limit under which composition was allowed. It may appear to be of some advantage to the parish that landlords should pay some rate on a class of property which is often empty; but it is difficult to justify the principle by which tenements below a certain value are, if empty, subject to a burden from which those above that limit would, in such a case, be altogether exempt.

28. It

28. It is sufficient, therefore, to describe the existing state of the law respecting the rating of owners instead of the occupiers of property to suggest the expediency of its entire repeal. It is guided by no general principle and is regulated by no uniform rule; there are instances in which it is not applicable to the same local rates throughout the district in which the rate is levied; so that in some parts of the district it is permitted, whilst in others it is prohibited. In some it is in force against the wish of a large portion of the ratepayers, and in others it is not, though they desired it; and it is in force for some rates in a parish, whilst it is not for others. For some rates in a parish it must be allowed, whilst for other rates it is absolutely prohibited. It is permitted in one case, whilst it is prohibited in others, where it is just as difficult to collect the rates. The evidence of the witnesses examined before your Committee affords abundant confirmation of these remarks.

29. Your Committee have already recommended that all local rates should be merged in one, and be assessed and collected together; but this cannot be carried out while the law remains as above described, and a full consideration of the objections to composition and of the advantages which would result from the adoption of a uniform system of rating throughout the county, have led your Committee to the opinion that the law should be still further amended, and that so much of any public or local Act as permits composition for rates for public purposes should be repealed.

30. There are two cases which were embraced in the Compounding Acts, where there can be no doubt an owner employs his property in an exceptional manner, which should render him liable for the payment of rates:—

1st. Where the owner furnishes the house and lets it for uncertain periods; thus, in fact, by means of his furniture occupying the house jointly with his tenant.

2nd. Where the owner lets a house in apartments, so that, in fact, there is no one occupier responsible for the rates on the whole house.

31. A provision was introduced in the Act of 1867, dealing with the latter case, by which the liability of the owner to be rated instead of the occupier was confined to dwelling-houses, where the occupiers were not separately rated; but this qualification is found to be inconvenient in its application, in consequence of an interpretation which would render a separate valuation for every separate apartment necessary, and where only one apartment was so occupied, the rest of the house would be unprovided for; your Committee, therefore, think it is not desirable to maintain this qualification, but that the occupier should claim to be rated, and be rated in manner prescribed by the existing law.

32. It has been stated to your Committee that considerable dissatisfaction has arisen among the occupiers of small tenement property owing to the alteration of the law by the Act of last Session; but it is obvious that any change affecting in so important a manner the social interests of great numbers of people, would, of necessity, at first cause much inconvenience to all parties concerned; and, in many cases, other causes have tended to foster a feeling of annoyance among the new ratepayers. Thus, at Birmingham, Brighton, Liverpool, and Wolverhampton, landlords have endeavoured to reap a pecuniary advantage from the change by exacting the same rents as they received when they themselves paid the rates; at Hulme and Northampton there has been a political agitation in connection with a more extended franchise; and, generally, there has been an objection on the part of the collectors to the increased trouble which they expected. But this annoyance appears even now to have greatly subsided, and, doubtless, some of it may be traced, as at Brighton and Wolverhampton, to the temporary existence of great distress among the working classes; or, as at Northampton, to some increase in the assessment of cottage property which had previously been considerably underrated.

33. There remains, however, a substantial inconvenience felt by the occupiers of this class of property in the payment of their rates, arising from the fact that the collection is often made in sums inconveniently large, and it is obvious that

where a yearly rate is levied the weekly tenant may often find a real difficulty in arranging for the payment of a rate made for a term so much longer than that of his own occupation. If this difficulty were obviated by a system of more frequent collection, it appears to be generally agreed that the main objection to personal assessment would be removed. Your Committee are therefore of opinion that in the case of tenements let at a rent payable oftener than quarterly, the system of quarterly payments of the rate which they have recommended should be still further extended, and the occupier in such cases be permitted to pay the rate by monthly instalments.

34. Your Committee have already observed, that where the occupiers were rated, voluntary arrangements have frequently been made between the owner and occupier for the payment of the full rate by the former. This plan appears to have been extensively adopted in boroughs not under Compounding Acts, and a similar arrangement is beginning to grow up in those boroughs where composition has been abolished. If this were universally carried out, the parish would, of course, receive nearly the full amount of the rate, and there would be no financial drawback to the existing system; but your Committee think that, judging from what happened at Manchester before a Local Act was obtained, landlords may be indisposed to enter into such arrangements except for the better class of tenants; and thus the poorest may be left for the parish to collect from, and be eventually excused on the ground of poverty. This has not yet been the case to any large extent, as is proved by the small amount of rate excused in Stockport, Oldham, and Sheffield; but if, for the reason adverted to, such a system should be considerably extended, much of the lower class of property will become really exempt from the payment of any rate, and on this very ground the owner will be able to obtain a larger rent from his tenant, and thus make a profit out of the rate which the parish would lose. Such a practice would be manifestly unjust to the other ratepayers, and might cause a considerable loss in the collection of the rate; but, on the other hand, it may be argued on behalf of the owner of small tenement property, that only the poorest of his tenants would be thus excused, and that as the same causes would equally prevent them from paying their rents, he could not fairly be called upon to pay the full rate on behalf of tenants whose rents were in arrear. Your Committee, though anxious to secure the payment of the full rate in all cases where property is beneficially occupied, feel that there is much force in this objection, and that some allowance may properly be made on this account, and are therefore of opinion that the owner of every tenement, the occupier of which has been excused payment of rates on the ground of poverty, should, after due notice, become liable to two-thirds of the rate excused.

35. In abolishing the practice of composition as it has hitherto existed, and substituting a uniform system of assessing the occupiers with the additional liability of the owners in certain cases, it is requisite that great care should be taken to prevent property of small annual value being subject to an undue share of public burdens. Wherever the owner lets his property for a short term, or at a weekly rent, or furnished, or in apartments, he will necessarily charge such a rent as will insure him against all the contingencies from vacancy, insolvency, and cost of collection, to which the gross receipts from the property are exposed; the multiple of the weekly rent will be considerably in excess of that which he would receive if his property were let for a year or at a yearly rent to a solvent tenant, but this excess is the proper indemnity of the landlord, and should not be the subject of rating. Therefore, in arriving at the gross estimated annual rental of property so dealt with, a considerable deduction would always have to be made from the multiple of a weekly or other short rental, to cover the risks and loss and the expense arising from the special employment of the property. In like manner, if it be found that property specially occupied is subject to greater wear and tear than that which is occupied under ordinary conditions by a tenant from year to year, allowance should be made for it in determining what deductions are necessary to keep it in a condition to command the same rent in future years.

36. It may be observed with reference to the practice of making the assessment of the owner depend upon the annual value of property, that where it is let to a tenant for a period co-extensive with that for which the rates are usually made,

made, and the rent is reserved at periods when their payment is collected, the occupier stands in the same relation to the tax gatherer as to his landlord, and is equally able to pay his rates as his rent. However small the rent may be, the rates will be small in proportion. Whilst, then, there is no sufficient reason for affording any special facility for relieving the occupier from the personal payment of them, or the rate collector from the trouble of collecting them, there are very serious objections to making the collection of rates, or their diminution or remission dependent upon some particular amount of annual rent. Any such limit must be most unequal and arbitrary in its application. It leads to various contrivances in the construction and letting of houses for the express purpose of turning the law to the benefit of those for whom it was not intended, and to other abuses. Your Committee, therefore, think that there is no necessity for making any exceptional mode of assessment dependent on the annual value of the premises rated, and that the collectors, under the arrangements they have suggested, will find no difficulty in collecting quarterly rates from yearly occupiers, however small their rates may be.

37. The conclusions at which your Committee have arrived are expressed in the following Resolutions:—

Resolutions.

(1.) That every local authority entitled to raise any money by means of local rates should make a requisition on the overseer or other proper officer for the whole amount required to be paid, so far as the same can be estimated for the period of one year, commencing at a fixed period.

(2.) That such requisition should be delivered to the overseer, or such other officer, a reasonable time before the commencement of the year, to enable him to make a rate at that time.

(3.) That such requisition should state the amounts which may be required for the several purposes, if more than one, for which rates are authorised by law to be made.

(4.) That the overseer should, on receipt of all the requisitions made on him for the year, make one consolidated rate sufficient to satisfy all such requisitions.

(5.) But when all property described in the rate-book is not liable to be rated uniformly for the purposes of all such requisitions, such entries shall be made in he rate-book as may be necessary to show such difference in the rate.

(6.) That the rate should be payable by not less than four equal quarterly payments, and be collected and enforced accordingly.

(7.) That where the rate exceeds 1 *s.* in the pound, the person in occupation of any tenement let at a rent payable oftener than quarterly, may elect to pay the rate by monthly instalments.

(8.) That in addition to the rate book now prescribed, a book to be called "the Instalment Rate Book," shall be provided in a form to be prescribed by law, in which the name of each occupier electing to pay monthly, the amount of the rate, the amount of each instalment, and the time when payable, shall be entered.

(9.) That when any necessity shall arise during the year for any rate above the estimated annual charge, a special rate shall be made, and be collected with the next following payment.

(10) That a demand note should be left with each ratepayer, on the rate being made, stating the amount of the requisitions, the rate in the pound for each purpose, and the period for which the rate is made, the rateable value of the premises, the amount of the rate thereon, and of each payment.

(11.) That the overseer should be empowered at any time after a rate has been allowed, to amend the rate-book, with the sanction of the justice, by omitting the name of any person unduly inserted, or inserting the name of any person unduly omitted.

(12.) That where any premises, being vacant at the time of making the rate, shall become occupied before the next rate shall be made, or any change shall take place in the occupation during the year, the overseer shall make a supplemental rate in respect of such occupation.

(13.) That paid collectors shall be employed where necessary to collect the rate, for such remuneration, by way of salary or commission, as the local authority making the requisition shall consent to allow out of the amount thereof.

(14.) That the overseer and collecting officer should pay over the rate as collected, and account for the same and for arrears thereof, at such times and in such manner as may be prescribed by law, and the same should be enforced by a summary proceeding before two justices of the peace.

(15.) That every change in the ownership and occupation of premises should be reported by the collecting officer to the overseer, and every increase in the value of the premises should be reported to the Assessment Committee.

(16.) That the Commissioners for the Assessment of Local Taxes, should deliver yearly to the overseer, or other proper officer, a schedule of the taxes to be collected from taxpayers in the parish (except the assessments of the special Commissioners of the Income Tax).

(17.) That the collecting officer should collect, account for, and pay over the taxes according to such directions as they may receive from the Board of Inland Revenue, on being allowed such per-centage thereon as may be allowed for the collection of taxes.

(18.) In the event of any loss arising from the insolvency of a person liable for both rates and taxes, or from the embezzlement of a collector, the priority of claim on the part of the Crown on the available fund should be preserved, subject to which the loss should be borne rateably out of the several requisitions for which the consolidated rate was imposed.

(19.) That the owner should be rated in the following cases:—

a. Where the tenement is let furnished.

b. Where the tenement is let in apartments;

but the occupier should be permitted to claim to be rated and be rated in manner prescribed by the existing law.

(20.) The owner should be deemed to be any person receiving or claiming the rent of any tenement, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessor, who shall be under disability; or for the use of any person who shall not be actually resident within 20 miles from the parish in which the tenement is situate.

(21.) That the power of excusing persons from the payment of rates should be transferred to the Board of Guardians, and any allowance of exemption from rates on the ground of poverty, should be considered as out-door relief.

(22.) That the Board of Guardians, before hearing any application of an occupier for excusal, shall give notice to the owner of the tenement occupied of the time and place appointed for hearing the application.

(23.) That the owner of every tenement, the occupier of which has been excused payment of rate on the ground of poverty, shall be liable to two-thirds of the rate.

(24.) That where premises are let for shorter periods than a year, the assessments should be carefully revised, so that in fixing the gross estimated rental under the Assessment Acts proper deductions should be made from the enhanced rent charged by the owner to cover the risk and cost of so dealing with his property.

(25.) That when the owner is compelled to pay any portion of the rate contrary to his agreement with the occupier, he shall be entitled to recover the same by distress

distress or action from the occupier, and when the occupier shall be compelled to pay the rates contrary to his agreement with the owner, he shall be entitled to deduct the same from his rent, or to recover the same, as well as damages, for any distress he may have suffered by action from the owner.

(26.) That so much of any public or local Act as relates to compositions for rates for public purposes, should be repealed.

22 *June* 1868.

PROCEEDINGS OF THE COMMITTEE.

Thursday, 19*th March* 1868.

MEMBERS PRESENT:

Mr. Ayrton.	Colonel Hogg.
Sir M. H. Beach.	Mr. Floyer.
Mr. Powell.	Mr. Lefevre.
Mr. Kekewich.	Mr. St. Aubyn.
Mr. Villiers.	Mr. Hodgkinson.

Mr. *Ayrton* was called to the Chair.

The Committee deliberated.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 23*rd March* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Lefevre.	Mr. Floyer.
Mr. Hodgkinson.	Colonel Hogg.
Mr. Woodd.	Mr. Paull.
Mr. St. Aubyn.	Mr. Villiers.
Mr. Powell.	Mr. Hardy.
Mr. Goldney.	Mr. Goschen.
Mr. Hibbert.	Mr. Trevelyan.
Mr. Kekewich.	

Mr. *Lumley* was examined.

The Committee deliberated.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 26*th March* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Lefevre.	Mr. Hibbert.
Mr. St. Aubyn.	Mr. Kekewich.
Mr. Woodd.	Colonel Hogg.
Mr. Powell.	Mr. Paull.
Sir M. H. Beach.	Mr. Goldney.
Mr. Villiers.	Mr. Goschen.
Mr. Hamilton.	Mr. Trevelyan.

Mr. *Lumley* was further examined.

[Adjourned till Monday next, at Twelve o clock.

Monday, 30*th March* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Hodgkinson.	Sir M. H. Beach.
Mr. Woodd.	Mr. Villiers.
Mr. St. Aubyn.	Mr. Hamilton.
Mr. Goldney.	Mr. Goschen.
Mr. Kekewich.	Mr. Paull.
Mr. Hardy.	

Mr. *G. L. Saunders*, Mr. *James Philipps*, Mr. *W. Thompson*, and Mr. *John Gough*, were severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 2*nd April* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Lefevre.	Mr. Hamilton.
Mr. Hodgkinson.	Colonel Hogg.
Mr. Woodd.	Mr. Trevelyan.
Mr. Villiers.	Sir M. H. Beach.
Mr. Hibbert.	Mr. Paull.
Mr. Kekewich.	Mr. Goldney.
Mr. Goschen.	Mr. St. Aubyn.
Mr. Powell.	

Mr. *A. Morris*, Mr. *J. Hemmings*, Mr. *W. Thompson*, and Mr. *J. T. Trowbridge*, were severally examined.

[Adjourned till Monday 20th April, at Twelve o'clock.

Monday, 20*th April* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Sir M. H. Beach.	Mr. Woodd.
Mr. Kekewich.	Mr. Villiers.

The Committee deliberated.

[Adjourned till To-morrow, at Twelve o'clock.

Tuesday, 21*st April* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Villiers.	Mr. Woodd.
Mr. Powell.	Mr. Goldney.
Mr. Kekewich.	Mr. Goschen.
Mr. Floyer.	Mr. Trevelyan.
Colonel Hogg.	Sir M. H. Beach.

Mr. *Davis* and Mr. *Voss* were severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 23*rd April* 1868.

MEMBERS PRESENT.

Sir M. Hicks Beach in the Chair.

Sir M. Beach.	Mr. Paull.
Mr. Goldney.	Mr. Hamilton.
Mr. Kekewich.	Mr. Hibbert.
Mr. Hibbert.	Colonel Hogg.
Mr. Floyer.	Mr. Goschen.
Mr. Lefevre.	Mr. Hodgkinson.

Mr. *Griffiths*, Mr. *Lings*, and Mr. *Fletcher*, were severally examined.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 27*th April* 1868.

MEMBERS PRESENT:

Sir M. Hicks Beach in the Chair.

Mr. Villiers.	Mr. Hodgkinson.
Mr. Lefevre.	Mr. Goschen.
Mr. Woodd.	Mr. Paull.
Mr. Hamilton.	Mr. Goldney.
Mr. Kekewich.	Colonel Hogg.
Mr. Floyer.	

Mr. *H. J. Hagger* and Mr. *E. J. Doggett* were severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 30*th April* 1868.

MEMBERS PRESENT:

Sir M. Hicks Beach in the Chair.

Mr. Hibbert.	Colonel Hogg.
Mr. Floyer.	Mr. Goschen.
Mr. Kekewich.	Mr. Paull.
Mr. Lefevre.	Mr. Villiers.

Mr. *Francis Plaw* and Mr. *William Wrigley* were severally examined.

[Adjourned till Monday, at Twelve o'clock.

Monday, 4*th May* 1868.

MEMBERS PRESENT:

Sir M. Hicks Beach in the Chair.

Mr. Paull.	Mr. Hibbert.
Mr. Kekewich.	Mr. Lefevre.
Mr. Floyer.	Mr. Goschen.
Mr. Hodgkinson.	Mr. St. Aubyn.

Mr. *F. Parker* and Mr. *J. H. Tillett* were severally examined.

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 7th May 1868.

MEMBERS PRESENT:

Sir M. HICKS BEACH in the Chair.

Mr. Goschen.	Mr. Paull.
Mr. Villiers.	Mr. St. Aubyn.
Mr. Hibbert.	Mr. Trevelyan.
Mr. Kekewich.	Colonel Hogg.
Mr. Lefevre.	

Mr. *Jeffery* and Mr. *Walker* were severally examined.

[Adjourned till To-morrow, at Twelve o'clock.

Friday, 8th May 1868.

MEMBERS PRESENT:

Sir M. HICKS BEACH in the Chair.

Mr. Paull.	Mr. Powell.
Mr. Villiers.	Mr. Shaw Lefevre.
Mr. Kekewich.	Colonel Hogg.
Mr. St. Aubyn.	Mr. Goldney.
Mr. Hibbert.	

Mr. Alderman *Chapman* was examined.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 11th May 1868.

MEMBERS PRESENT:

Sir M. HICKS BEACH in the Chair.

Mr. Lefevre.	Mr. Woodd.
Mr. Villiers.	Mr. Paull.
Mr. Hibbert.	Colonel Hogg.
Mr. Kekewich.	Mr. St. Aubyn.
Mr. Trevelyan.	Mr. Goldney.

Mr. *J. Lambert* was examined.

[Adjourned till Wednesday next, at Three o'clock.

Wednesday, 13th May 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Powell.	Mr. Paull.
Mr. Candlish.	Mr. Villiers.
Mr. Goschen.	Mr. Kekewick.
Mr. St. Aubyn.	Mr. Woodd.
Sir M. Beach.	Mr. Hodgkinson.
Mr. Hardy.	Mr. Trevelyan.
Colonel Hogg.	Mr. Lefevre.

The Committee deliberated, and agreed to meet on Monday the 25th instant, to consider Resolutions relating to the operation of the Act of last Session. Evidence to be taken in the meantime.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 18*th May* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Paull.	Mr. Hibbert.
Mr. Lefevre.	Colonel Hogg.
Mr. Kekewich.	

Mr. *Sargent* was examined.

[Adjourned till Monday next, at Twelve o'clock.

Monday, 25*th May* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Trevelyan.	Mr. Floyer.
Mr. Goschen.	Mr. Paull.
Mr. St. Aubyn.	Mr. Kekewick.
Mr. Woodd.	Mr. Hardy.
Mr. Villiers.	Mr. Hibbert.
Sir M. Beach.	Mr. Goldney.
Colonel Hogg.	

The Committee deliberated, and adjourned till Monday, 8th June, to give members the opportunity of preparing Draft Reports or Resolutions to be considered on that day.

[Adjourned till Monday, 8th June, at 12 o'clock.

Monday, 8 *June*, 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Floyer.	Mr. Villiers.
Mr. Paull.	Sir M. H. Beach.
Mr. Bright.	Mr. Hardy.
Mr. Lefevre.	Mr. Goldney.
Mr. Hodgkinson.	Mr. Kekewich.
Mr. Woodd.	Colonel Hogg.
Mr. St. Aubyn.	Mr. Trevelyan.
Mr. Powell.	Mr. Goschen.

Draft Report proposed by the *Chairman* read the first time, as follows:—

"1. The general terms in which your Committee have been appointed to inquire into the assessment and collection of local rates and taxes have rendered it necessary for them to consider, in the first place, what limits they should prescribe for their inquiry and report.

"2. The first operation in local taxation is to ascertain the property which is to be the subject of rating, whether in the hands of an owner or occupier, and the value which is to be set upon it for the computation of a rate. The general principle on which property should be valued has long been settled by the Act of 1837, to be the net annual value of the premises; that is to say, of the rent at which the same might reasonably be expected to let from year to year, free from all usual tenants' rates and taxes and tithe commutation rent-charge, if any, and deducting therefrom the probable annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent; but the application of this principle having for the most part been left in incompetent or inefficient local officers, the Union Assessment Act was passed in 1862, for the purpose of transferring the duty of making a properly valued roll of property for assessment to the poor rate to a committee of the Board of Guardians. Many places were, however, exempted from the operation of this measure, to meet the wishes or prejudices of the local authorities who had already obtained for themselves special powers for the purpose,

purpose, in consequence of the defective state of the general law. The poor rate is, no doubt, directly and indirectly, used as the basis of all local taxation; but the Act being entirely limited to the poor rate, no provision could well be introduced into it for extending the application of the valuation roll made under it to all other rates. A Bill was consequently introduced into the House, in 1867, to establish one uniform valuation roll of property for all purposes of local rating and taxation. This Bill having been referred to a Select Committee, was reported, with Amendments, to the House, but owing to the state of public business, was not further proceeded with in the last Session, and has not been introduced again in the present Session. Your Committee have therefore deemed it unnecessary to consider this important subject, but they assume that Parliament will, as soon as practicable, pass some measure which, in their opinion, is much required for the purpose of establishing a common basis for the assessment of local rates and taxes, to secure an accurate account both of all property to be assessed, and of the annual value on which the assessment is to be made, so that the rating shall be equal on all the contributories to local charges to the extent to which they are to be taxed.

" 3. Intimately connected with this branch of the subject is the exemption of certain classes of property wholly or partially from local taxation. These exemptions have for some time past engaged the attention of the House. The law by which extra-parochial places so long escaped from the local burdens of the poor rate has at length been modified; and by the action of the Poor Law Board, they may now be incorporated with unions, and made to bear their share of that charge. A Select Committee of the House of Commons, which sat in the year 1858, inquired into several important exemptions from local poor rates, and presented a Report recommending the discontinuance of them, with some trifling exceptions. A recent decision of the House of Lords in an appeal from a judgment of the Court of Queen's Bench, has determined that the abuses which had grown up in the administration of the poor law, of exempting property called charitable, is illegal. Her Majesty's Government have, to some extent, recognised the injustice of Crown property being exempt from local charges, where it forms a considerable part of the assessable property of the parish, by taking a vote in supply of 30,000 *l.* a year to enable the Crown to contribute in respect of such property to local burdens. A Bill has also been introduced for the purpose of placing the present exceptional rating of mines on a more satisfactory footing. Your Committee have, therefore, deemed it inexpedient on this occasion to enter into an inquiry into the whole subject of special local rating or exemptions from rates.

" 4. The next branch of the subject is the nature of the authority by which local rates and taxes are imposed upon the owners or occupiers of property. The number and variety of the authorities, and of the charges they are entitled to impose, have in recent times been considerably increased and changed in their organisation and character. Instead of a parochial officer collecting one or two rates, to be administered by himself, under the supervision of a justice of the peace within his parish, the local authorities entitled to make charges upon the owners or occupiers by way of rates, are as follows:

Quarter Sessions.
Boards of Guardians.
Town Councils.
Improvement Commissioners.
Boards of Health.
Sewage authorities.
Harbour Boards.
Highway Boards.
Vestries and Local Boards.
The Metropolitan Board of Works.
The Commissioners of Police.

" To these may be added the Commissioners for assessing the taxes payable into the Public Exchequer, and their district or divisional Boards. Your Committee have not deemed it necessary to inquire into the constitution and powers of these several bodies to impose local charges, or into their relations to one another, nor have they considered how far it may be expedient to re-organise any of them, so as to place all the local affairs of a town or district under the administration of one local authority.

" 5. It is therefore assumed in this report that there will be a roll of property duty valued for the purpose of rating its owners or occupiers, subject to whatever exemptions or qualifications may be deemed expedient, and defined by law, and that the power of incurring expenditure, to be defrayed by rates upon the owners and occupiers of the property, will continue to be exercised by the existing authorities; and your Committee have proceeded to inquire into the best mode of taking and collecting the requisite rates.

" 6. At present, as will be seen by the evidence laid before your Committee, the greatest diversity of procedure exists, both under the general Acts and numerous local Acts now in force. In some places the poor rate is made and collected separately from a borough rate, or an improvement rate; in others it includes one or both of such rates; other rates are in like manner made separately or in combination. In some parishes there are several rate-books, in others but one, with several distinct rates entered in it. Nor is there any certain time for which rates are to be assessed; in some parishes they are made

yearly, in others half-yearly, in others three times, and in others quarterly; and rates for different purposes are made at different periods; nor is there any law tending to ensure the several rates being assessed at the same time, or for the same period, in the same parish. The collection of the rates, when made, is also carried on without any uniformity of system; sometimes one collector, in some places, collects several rates in the same district; in other places different collectors are employed to collect the rates separately in the same district. Nor is there any well-defined period or rule for the collection of the rates, for accounting for arrears, or for enforcing their payment. In some places the overseer of the poor collects the poor rates and other rates with them; and in others stipendiary assistant overseers or collectors are employed, and are remunerated either by a commission or a fixed salary.

"7. This confused state of things manifestly entails upon the local officers, who have to undertake the duty of making or collecting rates, a great deal of unnecessary trouble and expense, which your Committee think might be obviated by a more comprehensive and complete system.

"8. Her Majesty's Government is able to make an estimate of the charges for the public expenditure for an entire year, the justices of the county are also enabled to do the same for the county expenditure; and it appears from the evidence that in some places, where a complete system has been established by a local Act, an estimate is in like manner made for the expenditure of the local authorities. Your Committee are of opinion that all local authorities having the power to impose any local charge should be compelled to make an estimate of their expenditure for an entire year, and that the financial year for local expenditure should be uniform, coinciding as nearly as practicable with that for the national expenditure.

"9. The amount to be charged upon each parish being thus ascertained at the beginning of the year for every purpose for which local taxation could be imposed, there would be no difficulty in the authority making the charge delivering to a parochial officer a requisition, stating the amount the parish would be required to raise during the year. The duty would then devolve upon the parochial officer to make such a consolidated rate as would be sufficient to enable him to satisfy all the requisitions he might have received.

"10. But as it is extremely desirable that the ratepayers should know the several purposes for which the rate is levied, it would be necessary to show how this consolidated rate is arrived at by providing that all the requisitions should be set forth as a preface to the rate-book, together with the computed amount of the rate in the pound required to satisfy each requisition. When, however, any special rate might have to be imposed upon some section of the ratepayers, or any other deviation made from the consolidated rate, the distinction would have to be shown in a separate column of the rate-book appropriated for that purpose.

"11. The duty of receiving the requisitions and making the rate would necessarily devolve upon the overseer of the poor, according to the existing parochial system: but in many large parishes the functions of the overseer have been transferred by local Acts to committees or Boards of overseers. It may be desirable to extend this special legislation by providing that the number of overseers of the poor shall bear some proportion to the number of inhabitants of a parish; and as their functions would be materially altered by the management proposed, the ratepayers would, no doubt, elect persons qualified to discharge them.

"12. The cost and trouble of making numerous rates being thus obviated, we will now consider the best mode of insuring the collection of the consolidated rate. For this purpose it would be necessary to provide that the rate should be payable by instalments, and it would much conduce to punctuality of payment if the instalments were made payable on the usual quarter days, so that the collection of each instalment might be completed within the quarter. It cannot be doubted that it would be a great convenience to the ratepayers if they were informed at the commencement of the year of the whole extent of their liabilities for rates for that year; and we are therefore of opinion that a demand note should be delivered to each ratepayer stating the amount and rate in the pound of each requisition included in the consolidated rate, the amount of each instalment, and the time appointed for its payment.

"13. The actual collection of the rates should be entrusted to one or more assistant overseers, who should be allowed a per-centage on the rate collected, or a salary, and should at the same time give adequate security by a recognizance to the Crown to account for the collection. The number of assistant overseers would depend upon the extent of the parish. They should also be required to discharge the duty of ascertaining all improvements in the condition of the premises, rendering a re-assessment necessary, and into all changes in the ownership and occupation of the premises, and to report thereon, quarterly, to the overseers, or to the authority by whom the assessment roll may be prepared. Upon these reports a supplemental rate could be made at each quarter, so as to charge each owner and occupier with his proper quota for any part of the year for which he might be liable. Thus the rate-book would be continually revised, and an accurate register of the improved value of each property and of every change in its occupation would be kept up.

"14. It

"14. It is shown by the evidence of Mr. Sargent that if such an arrangement were made there would be no difficulty in entrusting the assistant overseers with the collection of the taxes locally imposed by the Commissioners of Assessed Taxes and of the Income Tax. The requisitions, with the schedules to be collected, would be in like manner forwarded to the overseer at the commencement of each year; and as the taxes are payable quarterly, they could be collected at the same time as the local rates, the whole collection within each district being entrusted to one person; the area of collection might be proportionately diminished, whilst the remuneration of the collector would be, relatively to his labours, increased, and he would have ample opportunity of making himself thoroughly acquainted with the circumstances of the ratepayers, and insuring the due payment of the rates, by which the risk of loss would be greatly lessened.

"15. To insure the rates and taxes being properly collected and accounted for, it would be necessary to provide by law that all rates and taxes as collected from the ratepayers should be paid into an appointed bank, and be there kept until paid over to the authority for whose use they may have been collected, and that at the end of every quarter, at least, an account should be renderd to the proper authority of the amount collected, and the state of the arrears, and that in case of default summary proceedings should be adopted to compel an account, and to punish the assistant overseers. In the event of any loss arising from the insolvency of a person liable for both rates and taxes, or from the embezzlement of a collector, the priority of claim on the part of the Crown on the available fund would have to be preserved, subject to which the loss would have to be borne rateably out of the several requisitions for which the consolidated rate was imposed. The risk of such loss, however, would be greatly diminished by the regularity and punctuality which would be introduced in the duty of the assistant overseers.

"16. If all property were usually hired for the period of a year, and the rent of it were usually paid quarterly, no difficulty would be experienced in the assessment and collection of rates in the manner above suggested, or in any other practicable method of periodical rates; but long experience has shown that great inconvenience has arisen in the assessment and collection of rates in certain cases in consequence of the modes in which the owners and occupiers of property have found it desirable, and in many cases absolutely necessary, to arrange for the occupation of dwelling-houses. This inconvenience was experienced as soon as the population began to be more migratory than in former times, when hiring and service were generally by the year; and an Act was passed to provide some remedy in the year 1734, by which every person removing from property, and any person coming into and occupying property, was rendered liable to pay the current rates in proportion to the time that each such person has occupied the property.

"17. But in large parishes this remedy was found insufficient to meet the growing difficulty, and applications began to be made by them to Parliament for local Acts, by which the local authorities making the rates were empowered to rate the landlord or his representative, commonly called the owner, in cases where his premises were let under conditions which rendered it difficult or impracticable to collect the rates from the occupier. To facilitate the arrangement, the landlord was permitted to componnd for the rates on his property by paying a sum in gross for it, whether occupied or not, less than the full rate on the rental during the period of occupation. But it is to be observed, that when this system of composition sprang into existence, both the principles of valuation for the purpose of rating, and their application, were less settled and less carefully provided for by law than they are at present. Each parochial officer was left to take his own course, with little or no control, and no reference to the liability of the parish to contribute to charges which it had to bear in common with other parishes.

"18. In many places, however, the difficulty of collecting rates from the occupiers of small tenements was obviated by the very simple and easy practice of not collecting from them any rates at all; but the growth of this practice, which was contrary to law, and the increasing applications to Parliament for Local Acts, at length led to the appointment of a Select Committee of the House in 1813, which recommended important improvements in the law.

"19. The unauthorised practice of excusing persons from the payment of rates, on the ground of poverty, was, in 1816, sanctioned and regulated by an Act which provided that on the application of a person rated, and on proof of his inability by reason of his poverty to pay the rates, two justices of the peace, with the consent of the overseers or others having the management of the poor, might direct that the person's name be struck out of the rate, and that he be excused from paying any local rates.

"20. It is shown, by the evidence laid before your Committee, that the requirements of this Act are by no means properly complied with, and that undue facilities are afforded for obtaining exemptions from the payments of rates. Your Committee need not enter into details, for the changes which have taken place in the administration of local affairs, and more especially as regards the relief of the poor, have rendered it necessary to consider whether the Act itself prescribes the proper mode of dealing with claims for exemption on the ground of poverty. Any person in the occupation of property for which he is paying rent to a landlord must be equally able to pay whatever other charges attach to his occupation, and any remission of one charge not only facilitates the payment of the

other, but may also enable the landlord to increase his rent to the extent to which other charges are remitted. The mere exemption, therefore, of a person from rates affords no guarantee that it is not as much for the benefit of the landlord as his tenant. But as every remission of rates has to be made good by the rest of the ratepayers in the parish, the effect of the present system is to cast the burthen of relieving a poor ratepayer (when it is a relief to him) upon the other ratepayers of the parish, though the general law has provided that the relief of poor persons shall not be paid by the ratepayers of the single parish, but by those of the larger area of the whole union to which it belongs. The remission of taxation is, in fact, a particular mode of affording parochial relief; and when that was given by overseers and justices of the peace, they were properly entrusted with the power of remission; but as the duty of affording relief is now transferred to the Board of Guardians, at the cost of a fund raised by them, your Committee are of opinion that the Act of 1816 should be repealed, and that no person should be empowered to remit rates, but that a ratepayer, if he be unable on account of poverty to pay them, should apply to the Board of Guardians for relief, who would then grant to him such amount as they might think necessary, having regard to his rent and rates, in the nature of out-door relief, to be applied in the payment of rates, either directly or indirectly, in his rent.

"21. In 1819 an Act was passed to obviate the difficulty of collecting rates in the cases not provided for by the remission of rates. Parishes were empowered to determine, by a vote of the inhabitants in vestry, that where the rent was not below 6*l.* and did not exceed 20*l.* a year, the owners of the houses, or other persons who were to be regarded as owners, should be rated instead of the occupiers; thus leaving tenements under 6*l.* a year rental to be dealt with under the practice of exempting the occupiers from the rates. The Act, though limited in terms to the poor rate, has been extended by implication to the highway rate, and to any other charges on a parish which are by law directed to be assessed on the basis or to be collected as part of the poor rate. This Act is somewhat defective in its provisions, and has not been applied in many parishes. The practice of passing Local Acts to rate owners instead of occupiers consequently continued.

"22. But the impolicy and illegality of exempting tenants of small value from local rating having been brought under consideration in 1850, a measure was passed for the purpose of rating the owners instead of the occupiers of tenements of an annual value not exceeding 6*l.*, wherever the ratepayers of a parish should, by a resolution of the vestry, determine to adopt the provisions of the Act. This measure is also limited to the poor rates, and other local charges which are by law to be assessed and collected upon the basis of that rate.

"23. There are, however, other local rates, which are assessed and collected upon a basis of their own, quite independent of the poor rates, according to the provisions of the General or Local Acts by which they are imposed. In most of these the inconvenience of assessing rates in certain cases upon the occupier has been recognised, and provisions have been introduced for assessing the owner instead. Your Committee may refer to the valuable evidence of Mr. Lumley for an account of the particular cases.

"24. But by the English Parliamentary Reform Act of last Session, all Local and General Acts by which the owners of property were assessed to the poor rate instead of the occupiers, except in the single case where a tenement is let out in apartments to persons not separately rated, were repealed in every parish, of which any part is situate in a city or borough, returning Members to serve in Parliament.

"25. It is sufficient, therefore, to describe the present state of the law respecting the rating of owners instead of the occupiers of property to suggest the expediency of its entire repeal. It is guided by no general principle, and is regulated by no uniform rule; it is not applicable to the same local rates throughout the district in which the rate is levied: in some parts of the district it is permitted, whilst in others it is prohibited. In some it is in force against the wish of a large portion of the ratepayers, and in others it is not, though they desired it; and it is in force for some rates in a parish, whilst it is not for others. For some rates in a parish it must be allowed, whilst for other rates it is absolutely prohibited. It is permitted in one case, whilst it is prohibited in others, where it is just as difficult to collect the rates.

"26. Your Committee are of opinion that the time has arrived when it is necessary to review the law which has become thus confused, partial, and unjust, and to consider upon what principles any assessment of the owners, instead of the occupiers of property, should proceed.

"27. The general principle and application of the law being acknowledged, that the occupier should be assessed to all local rates and taxes, and be required to pay them in the first instance to the authorities by whom the charge is imposed, a clear and well-defined exemption from this general rule may be admitted whenever the owner of property thinks fit so to deal with it as to interpose obstacles to the convenient assessment of the rates on the occupier, or the security of payment by him at the time appointed for their collection. The owner, in these cases, being guided by the natural motive of the most profitable employment of his property, will take care to obtain such a return for it as will indemnify himself against all loss which may arise; but as, on the other hand, the mode in which the owner can employ his property most profitably will depend upon the conditions

tions under which people desire to occupy it, every facility afforded to an occupier to make the most suitable arrangement with his landlord is an equal benefit to both, and a public advantage. It appears, therefore, to your Committee, that if rates are to be made yearly, and to be payable by equal quarterly payments, or any system be maintained or adopted which involves a liability for rates for a period not less than a quarter of a year, then all contracts for the occupation of property for a less period than a quarter of a year are in fact, contracts inconsistent with an absolute and exclusive liability on the part of the occupier for the payment of the rates. In like manner, where the rent is payable at intervals less than a quarter of a year, such a contract proves that periodical payments at that interval, for the occupation of the premises, are found inconvenient to both landlord and tenant.

" 28. As these contracts, however, are found to be generally necessary for the profitable and convenient letting of property by owners, and the occupation of their tenants, your Committee are of opinion that the owners should be made liable for the payments of the rates—

" 1st. Where the premises are let for a less period than a a quarter of a year.

" 2nd. Where the rent reserved is payable at a shorter interval than a quarter of a year.

" 29. The other cases where an owner employs his property in an exceptional manner, to which the observations made above apply equally in principle, are—

" 1st. Where the owner furnishes the house and lets it for uncertain periods; thus, in fact, by means of his furniture occupying the house jointly with his tenant.

" 2nd. Where the owner lets a house in apartments, so that, in fact, there is no one occupier responsible for the rates on the whole house.

" 30. Your Committee recommend that, in those cases also, the owner should be made liable for the payment of the rates.

" 31. A qualification was introduced in the last case in the Act of 1867, by which it was confined to dwelling-houses, where the occupiers were not separately assessed; but this qualification is found to be inconvenient in its application, as it would render a separate valuation for every separate apartment necessary, and where only one apartment was so occupied, the rest of the house would be unprovided for; your Committee, therefore, think it is not desirable to maintain this qualification.

" 32. The absence of any just principle determining the assessment of owners has, no doubt, given rise to the idea that whenever an owner is assessed some allowance should be made to him, either on the valuation of the property for the purpose of the assessment, or in calculating the rate to be paid. This allowance has not been made on any definite principle or certain rule. It has varied in the most irregular manner, not merely on the scale of allowance, but sometimes has been greater on the lower rentals than on the higher, and at others, greater on the higher rentals than the lower within the limits of the composition. In the sudden change which took place after the Act of 1867, great difficulty appears to have been experienced in reconciling the amount of rating to be levied with that which had previously prevailed. The evidence taken by your Committee shows that the rates paid by the poorer class of tenants were considerably increased, and great dissatisfaction was in consequence felt.

" 33. In abolishing the practice of composition as it has hitherto existed, and substituting a uniform system of assessing the occupiers with the additional liability of the owners in the cases above noticed, it is requisite that great care should be taken to prevent the occupiers of dwellings of small annual value, or the owners, in cases where they are assessed, being subject to an undue share of public burdens. Wherever the owner lets his property for a short term, or at a weekly rent, or furnished, or in apartments, and is liable for the rates, he will necessarily charge such a rent as will insure him against all the contingencies from vacancy, insolvency, and cost of collection, to which the gross receipts from the property are exposed, the multiple of the weekly rent will be considerably in excess of that which he would receive if his property were let for a year or at a yearly rent to a solvent tenant, but this excess is the proper indemnity of the landlord for which he should not be liable to be rated. Therefore, in arriving at the gross estimated annual rental of property so dealt with, a considerable deduction would always have to be made from the multiple of a weekly or other short rental, to cover the risks and loss and the expense arising from the special employment of the property. In like manner, if it be found that property specially occupied is subject to greater wear and tear than that which is occupied under ordinary conditions by a tenant from year to year, allowance should be made for it in determining what deductions are necessary to keep it in a condition to command the same rent in future years. If, therefore, the law of valuation for the purposes of assessment be duly applied, your Committee see no reason why any deduction should be made, either from the annual value of the property, or from the rate itself, in consequence of the owner being made liable for its payment. The owner and occupier together, by whose contract they become liable to be rated, will pay precisely the same rate as the occupier of other property who is assessed alone on the rateable annual value.

" 34. It may be observed, with reference to the practice of making the assessment of the owner depend upon the annual value of property, that where it is let to a tenant for a

period co-extensive with that for which the rates are usually made, and the rent is reserved at periods when their payment is collected, the occupier stands in the same relation to the tax gatherer as to his landlord, and is equally able to pay his rates as his rent, and the landlord interposing no obstacle to the collection of the rates, there is no reason why he should be made liable for them. However small the rent may be, the rates will be small in proportion. Whilst, then, there is no sufficient reason for affording any special facility for relieving the occupier from the personal payment of them, or the rate collector from the trouble of collecting them, there are very serious objections to making the collection of rates, or their diminution or remission dependent upon some particular amount of annual rent. Any such limit must be most unequal and arbitrary in its application. It leads to various contrivances in the construction and letting of houses for the express purpose of turning the law to the benefit of those for whom it was not intended, and to other abuses. Your Committee, therefore, think that there is no necessity for making any exceptional mode of assessment dependent on the annual value of the premises rated, and that the assistant overseers under the arrangements they have suggested, will find no difficulty in collecting quarterly rates from yearly occupiers, however small their rates may be.

" 35. It remains to be considered how far the exercise of political rights is or should be affected by the arrangements we have suggested, or which now exist for the assessment and collection of local rates. Municipal and Parliamentary rights having been long associated in various ways with local taxation, by usage or statute, the Act of 1819, to which reference has already been made in allowing the liability for rates to be shifted from the occupier to the owner, guarded against any infraction of political rights by providing that the Act should not be applied where Parliamentary rights were dependent on the then existing mode of rating.

" 36. The Parliamentary Reform Act of 1832 provided that an occupier's right of voting for Members of Parliament in cities and boroughs should be dependent upon his being rated to the relief of the poor, if there were any such rate, and upon the rates being paid within an appointed time, and where the owner was rated instead of the occupier, then that the occupier should be rated as well as the owner, without prejudice to any contract between the owner and occupier respecting the payment of the rates.

" 37. Difficulties arose in the application of this Act where the owner was rated, as there was no provision for compelling the local authorities to insert the name of the occupier in the rate-book as a public duty: and when an occupier claimed to be rated, his claim was only in force for a year, he was liable to be re-assessed, and the contract for his occupation was thus liable to be disturbed. An Act was in consequence passed by which he might claim once for all to be rated and pay the same rate as his landlord was liable to pay under the composition, if it were not paid by the landlord himself.

" 38. In the reform of the Municipal Corporations in 1834, municipal rights of election were re-adjusted, and with subsequent modifications they are now enjoyed by each occupier for the requisite period who is rated for the municipal rates, whether or not the owner be rated also, provided the rates are paid at an appointed time by the owner or occupier.

" 39. The Reform Act of 1867 has, however, placed the Parliamentary Elective Franchise, for the occupiers of dwelling-houses in cities and boroughs, on the new basis of the occupier being rated as an ordinary occupier to all rates for the relief of the poor, and *bonâ fide* paying an equal amount in the pound to that payable by other ordinary occupiers. Although it has not been legally decided, it is now generally admitted, that if the occupier be assessed to the requisite rates, the payment of them by the owner instead of the occupier, would be quite sufficient to entitle the occupier to the Elective Franchise under the Act; in effect, therefore, the Act provides that the occupier shall be liable to an equal poor rate in common with the other ratepayers, and that the rate shall be paid at the appointed time, either by himself or his landlord; but the evidence adduced before your Committee shows that in consequence of the sudden abolition of the system of compounding which then prevailed, the provisions in the Reform Act were not adequate to give practical effect to the right which it thus conferred on the occupiers of dwelling-houses.

" 40. It appears from the evidence that the greatest vexation and inconvenience has ensued, and that where it is necessary to secure the due payment of the rates by assessing the owners, as recommended in the former part of this Report, it is also necessary to make some further arrangements to enable the occupiers of dwelling-houses to enjoy the franchise conferred upon them by the Act of 1867. The object of these recommendations is not to secure payment of rates, where the landlord has no desire to evade them, because there is sufficient evidence to show that in these cases the landlord spontaneously receives the rate from his tenant in his weekly rent, and pays it over in due time to the collector; but it is to prevent the less worthy landlord from so using his property as to obtain the largest income from it, and to evade the rates which are chargeable on its occupation. Nor is it the object to secure the payment of rates by many, who, though temporary tenants by contract, become, in fact, permanent tenants, and who, though they might be put to great inconvenience by being required to make quarterly instead of weekly payments, would nevertheless subject themselves, however unjustly, to this

this inconvenience; but the object in view is to prevent persons of less honesty taking advantage of the state of the law and the difficulty of more frequent collections to escape from the payment of their proper share of local burthens. It is equally unjust to sacrifice the ratepayer for the franchise as to sacrifice the franchise for the ratepayer, and the sacrifice is equally impolitic and vexatious when by a slight modification of the law it may be rendered unnecessary. Your Committee are, therefore, of opinion that their recommendations to insure the due payment of the rates in the particular cases before mentioned, ought not to stand in the way of the enjoyment of the elective franchise on the part of the occupiers of dwelling-houses who, being liable for the rates, pay their equal quota either directly to the collector or indirectly in their rent to their landlord, and that the spirit of the law would be sufficiently complied with by such occupiers being rated as well as their landlords, by which that liability would be fully secured.

"41. Lest it should be supposed that any inconvenience would arise from the owners and occupiers being both rated in any of the cases mentioned, it may be observed that it is already the law in the Reform Act of 1832, as well as other Acts, and it is only necessary to guard against either the owner or occupier being subject to any injustice in their relations to one another. In this there is no difficulty, as it is a necessary term of every contract for the occupation of property that either the owner or occupier shall pay the rates and taxes. In written contracts it is the common practice to express it, and in verbal ones it is either expressed or implied from some circumstances of the hiring well understood by the parties. It need therefore only be provided, as in the Reform Act of 1832, that the liability of the owner and occupier to the rate collector shall be without prejudice to their liabilities towards one another under their own contract, and that each of the parties to the contract shall have an adequate remedy against the other in case he be compelled to pay the local rates contrary to his agreement. The landlord can always protect himself by securing the rates in advance, with his rent; and if not, he can have the same powers of recovering them by distress from his tenant so long as he suffers him to remain in possession, as he has for his rent. On the other hand, the tenant if called upon to pay the rates contrary to his agreement, can remain in possession, and deduct them from his rent, or recover them from his landlord. Your Committee are of opinion that the elective franchise will thus be placed on a satisfactory footing; but as its security and enjoyment will much depend on the manner in which the local authorities perform their functions, the duty to be imposed upon the assistant overseers of reporting every occupier for assessment, and every change of occupation should be regarded as one of the duties which they are required to perform in return for the emoluments they may receive as collectors of the rates, and should be enforced by a sufficient penalty. Nor would it be reasonable that persons otherwise entitled to the franchise should suffer from the culpable neglect of the parochial officers. It should therefore be provided, that when an occupier's name has been omitted from the rate-books by the default of the overseer or his assistant, and the occupier has in fact paid the rates, and in other respects fulfilled the conditions of the Reform Acts, he should be entitled to claim to be put on the register of electors.

"42. Finally, it will be observed, that under the recommendations already made, any occupier who obtains a remission of rates from the Board of Guardians will, by the existing law, be disqualified from the elective franchise; and in like manner, if he quit the premises occupied without paying his rates, either directly or indirectly, through his landlord, he should lose his right to vote in respect of such occupation.

"43. The conclusions at which your Committee have arrived, are summed up in the following Resolutions, which will afford a sufficient basis for legislation; and they recommend Her Majesty's Government to submit measures to the House at an early period to carry them into effect.

"RESOLUTIONS.

"(1.) That every local authority entitled to raise any money by means of local rates should make a requisition on the overseer for the whole amount required to be paid, so far as the same can be estimated for the period of one year, commencing at a fixed period.

"(2.) That such requisition should be delivered to the overseer a reasonable time before the commencement of the year, to enable him to make a rate at that time.

"(3.) That such requisition should state the amounts which may be required for the several purposes, if more than one, for which rates are authorised by law to be made.

"(4.) That the overseer should, on receipt of all the requisitions made on him for the year, make one rate on the owners and occupiers, according to their liability to be rated, sufficient to satisfy all such requisitions.

"(5.) But when all the owners and occupiers are not liable to be rated uniformly for the purposes of all such requisitions, such entries shall be made in the rate-book as may be necessary to show such difference in the rate.

"(6.) That the rate should be payable by four equal quarterly payments, and be collected and enforced accordingly.

"(7.) That when any necessity shall arise during the year for any rate above the estimated annual charge, a special rate shall be made, and be collected with the next following quarterly payment.

"(8.) That a demand note should be left at the premises rated for each ratepayer, on the rate being made, stating the amount of the requisitions, the rate in the pound for each purpose for which the rate is made, the rateable value of the premises, the amount of the rate thereon, and of each quarterly payment.

"(9.) That the overseer should be empowered at any time after a rate has been allowed, to amend the rate-book, with the sanction of the justice, by omitting the name of any person unduly inserted, or inserting the name of any person unduly omitted.

"(10.) That where any premises, being vacant at the time of making the rate, shall become occupied before the next rate shall be made, or any change shall take place in the occupation during the year, the overseer shall make a supplemental rate in respect of such occupation.

"(11.) That the overseer should be at liberty to employ one or more assistant overseers to make and collect the rates for such remuneration, by way of salary or commission, as the local authority making the requisition shall consent to allow out of the amount thereof.

"(12.) That the overseer and assistant overseer should pay over the rate as collected, and account for the same and for arrears thereof, at such times and in such manner as may be prescribed by law, and the same should be enforced by a summary proceeding before two justices of the peace. That every change in the ownership and occupation of premises should be reported by the assistant overseer to the overseer, and every increase in the value of the premises should be reported to the Assessment Committee.

"(13.) That the law for excusing persons from the payment of rates should be repealed, and any claims for exemption from rates on the ground of poverty, should be regarded as claims for out-door relief, and should be dealt with accordingly.

"(14.) That the Commisssioners for the Assessment of Local Taxes, should deliver yearly to the overseer a schedule of the taxes to be collected from owners and occupiers in the parish (except the assessments of the special Commissioners of the Income Tax).

"(15.) That the overseer or assistant overseer should collect, account for, and pay over the taxes according to such directions as they may receive from the Board of Inland Revenue, on being allowed such per-centage thereon as is now allowed for the collection of taxes.

"(16.) That in case there should be any default either on the part of the overseer, owner, or occupier, in accounting for or paying the taxes, the amount due for taxes shall be paid out of any monies recovered in priority to the local rates.

"(17.) That the owner as well as the occupier should be rated in the following cases:—

"*a.* Where a tenement is let for a shorter period than a year.

"*b.* Where the rent reserved is to be paid at a shorter interval than a quarter of a year.

"*c.* Where the tenement is let furnished.

"*d.* Where the tenement is let in apartments.

"(18.) The owner should be deemed to be any person receiving or claiming the rent of any tenement, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessor, who shall be under disability; or for the use of any person who shall not be actually resident within 20 miles from the parish in which the tenement is situate.

"(19.) That when the owner and occupier are rated, the owner and occupier should be both liable for the payment of the rates to the overseer without affecting any contract between the owner and occupier respecting the same.

"(20.) That where premises are let for shorter periods than a year, or any rates or taxes (except landlord's property tax) are paid by the owner, the assessments should be carefully revised, so that in fixing the gross estimated rental under the Assessment Acts proper deductions should be made, both on account of such rates and taxes, and on account of the enhanced rent charged by the owner to cover the risk and cost of so dealing with his property.

"(21.) Where the owner is rated and gives the overseer notice of his intention to pay the rates, the demand note for the rates should be left at the owner's residence, if within the parish.

"(22.) That

"(22.) That when the owner is compelled to pay the rate contrary to his agreement with the occupier, he shall be entitled to recover the same by distress or action from the occupier, and when the occupier shall be compelled to pay the rates contrary to his agreement with the owner, he shall be entitled to deduct the same from his rent, or to recover the same, as well as damages, for any distress he may have suffered by action from the owner.

"(23.) That so much of any public or local Act as relates to compositions for rates for public purposes should be repealed.

"(24.) That any such rateable occupier of a dwelling-house for which the rates shall have been paid at the appointed time, shall be deemed qualified to vote under Sect. 3 of the Act, cap. 162, of 1867.

"(25.) That any occupier who shall have ceased to occupy any dwelling-house, and shall not have repaid the owner any rate to which such occupier was liable, shall not be entitled to vote in respect of such occupation.

"(26.) Where the overseer shall have omitted the name of any rateable occupier from the rate-book, and the name shall in consequence be omitted from the register of voters, the occupier on tendering the rates due, if any, shall be entitled to have his name inserted in the register of voters in respect of such his occupation."

Draft Report proposed by Sir *M. H. Beach*, read the first time, as follows:

"1. Your Committee have primarily directed their inquiries to the way in which various boroughs have been affected by the abolition of composition for poor rates under 'The Representation of the People Act, 1867,' and with this view they have taken evidence from the parishes of Bethnal Green, Shoreditch, and St. Pancras, in the metropolis; from Birmingham, Brighton, Bristol, Manchester, Northampton, Norwich, and Wolverhampton, as types of places in which various methods of composition formerly prevailed; from Exeter and Liverpool, which had adopted systems peculiar to themselves; from Stockport, where a kind of voluntary composition had been tried and given up; and from Sheffield and Oldham, where no composition ever existed. They have also circulated a series of questions on the same subject among all boroughs in England and Wales, from several of which replies have been received; and they have obtained much valuable information on the whole question of the assessment and collection of rates and taxes from Messrs. Lumley and Lambert, of the Poor Law Board, and from Mr. Sargent, of the Inland Revenue Department.

"2. From the evidence thus received, your Committee are of opinion that though such alterations in the existing law as are recommended in this Report, may probably hereafter be found expedient, they would not be justified in proposing any immediate interference with a system which has only been in operation for eight months in the first-mentioned boroughs, and which has been clearly shown to have worked well for many years past in other towns of a similar character. Moreover it is obvious that premature disturbance of the numerous fresh arrangements which have been so recently made between owners and occupiers in consequence of the alteration of the law, would lead to much confusion and annoyance.

"3. Any inquiry as to the result of the abolition of composition must of necessity be mainly directed to two points—

"1. Has the effect of the change been prejudicial to occupiers of small tenement property?

"2. Have the other ratepayers benefited by the collection of a greater proportion of the rate than could be obtained under the old system?

"4. It has been stated to your Committee that considerable dissatisfaction has arisen among the occupiers of small tenement property, owing to this alteration of the law; but it is obvious that any change in a matter so importantly affecting the social interests of great numbers of people, would, of necessity, at first cause much inconvenience to all parties concerned; and, in many cases, other causes have tended to foster a feeling of annoyance among the new ratepayers. Thus, at Birmingham, Brighton, Liverpool, and Wolverhampton, landlords have endeavoured to reap a pecuniary advantage from the change by exacting the same rents as they received when they themselves paid the rates; at Hulme and Northampton there has been a political agitation in connection with a more extended franchise; and, generally, there has been an objection on the part of the collectors to the increased trouble which they expected. But this annoyance appears even now to have greatly subsided, and, doubtless, some of it may be traced, as at Brighton and Wolverhampton, to the temporary existence of great distress among the working classes; or, as at Northampton, to some increase in the assessment of cottage property which had previously been considerably underrated.

Hagger 3703.

Thompson 1535.
Morris 2062–63.
Hagger 3609.
Walker 5406. 5517
Griffiths 2783.
Parker 4619.

Thompson 1741.
Griffiths 2826.
Doggett 3871–2.
Tillett 4845–48.

Hemmings 2028.
Phillips 1150.
Parker 4619.

"5. There remains, however, a substantial inconvenience felt by the occupiers of this class of property in the payment of their rates, arising from the fact that the collection is often made in sums inconveniently large, and it is obvious that where a yearly rate is

levied the weekly tenant may often find a real difficulty in arranging for the payment of a rate made for a term so much longer than that of his own occupation. If this difficulty were obviated by a system of more frequent collection, it appears to be generally agreed that the main objection to personal assessment would be removed. Indeed, such a system as this, coupled with firmness on the part of the collector, appears to have been very successful at Stockport, where 4,800 out of 8,000 assessments are below 7 *l.* rental, and in 1866 only 315 *l.* was excused out of a rate of 9,504 *l.*

Voss 2454. Voss 2650. Doggett 3884. Tillett 4852. Parker 4697. Walker 5502. Chapman 5890. Chapman 5588. 5659.

" 6. The system of excusal has also been brought under the notice of your Committee; as in consequence of all occupiers having now been rated, it has become necessary to summon before the magistrates many who had never been previously called upon by the collectors, amongst whom have been paupers and poor widows. This has caused considerable dissatisfaction, and has undoubtedly been attended with much hardship; to obviate which it has been suggested that excusals should be made by the overseers, guardians, or assessment committee, or by the vestry; which latter body in some places now possesses such a right. It is, however, important that no temptation should be given to the owners of cottage property, of whom these bodies are often largely composed, to exercise the power of excusal for their own personal advantage, and for this reason, although your Committee are of opinion that a more simple mode of excusal might be adopted to meet the cases to which they have referred, they consider that the ultimate decision should still rest with those who have civil jurisdiction in enforcing the payment of rates. It should be added, however, that in some cases, such as that of Shoreditch, a custom appears to have arisen among occupiers of all classes of neglecting to pay their rates until compelled to do so by the receipt of a summons; so that the number of summonses issued is not always a test of the difficulty of collection.

Doggett 3859. Tillett 4941. Thompson 1759. Tillett 4815. Jeffery 5034–36. Tillett 4928. Davis 2346. Voss 2618.

" 7. Your Committee are of opinion that if the existing system were modified in the two points above referred to, no reasonable ground for dissatisfaction on the part of the occupiers of small tenement property would remain; while, on the other hand, the importance of the social advantages likely to result from personal assessment, is proved by the testimony which has been given to the interest shown by this class in matters connected with local administration, in places where no system of composition has existed. Thus, at Stockport, the small ratepayers are stated to be vigilant, that all who can afford to pay their rates should do so, and that no improper person should receive parish relief; at Oldham the same kind of interest is manifested; while even in the short time that has elapsed since the abolition of composition, it appears that at Norwich and Hulme some action is likely to be taken on questions of expenditure, and other parochial matters, by those who were previously debarred from any interference of the kind. It is obvious that the likelihood of this interest being manifested is one of the main grounds upon which the old principle of liability of the occupier to the poor rate is based; and it is no slight objection to a system of composition, that under it such an interest is not only extinguished among the small occupiers, but that in the probable event of the non-residence of a large proportion of compounding landlords, the control of the rates may practically come to rest with a very small portion of those who actually pay them.

Chapman 5669–73. Wrigley 4307–8. Tillett 4781. Griffiths 2846. Griffiths 2837–41.

" 8. Considerable inconvenience appears to have arisen in Sunderland and some other places, owing to an interpretation put by the parochial authorities on the words 'not separately rated' in Clause 7 of 'The Representation of the People Act, 1867,' by which they had considered themselves compelled to rate each apartment of a house to its separate occupier. This has not been the case in London and Norwich where such houses have still been rated to the landlords; and as the occupiers of this class of lodgings are the poorest and most changeable class of the population, it would appear advisable that the practice followed in London and Norwich should be generally adopted; and that all doubt on the subject should be set at rest by such an amendment in the law as might secure an uniform system throughout the country.

Lumley 426. Lambert 6280–82. Tillett 4913–14. Plaw 4096. Davis 2398.

" 9. Your Committee have also carefully investigated the second point referred to; 'whether the other ratepayers have benefited by the collection of a greater proportion of the rate than could be obtained under the old system?'

" 10. On this head it should be observed that in some places where a yearly rate is made, none has been levied since the 29th of September last. This is the case at Manchester, though there the comptroller was of opinion that from 4,000 *l.* to 5,000 *l.* more would be collected under the new system, and that no serious difficulty would arise. In many other places the first rate is still in course of collection, and has not yet been closed; as for instance, Bethnal Green, Shoreditch, St. Pancras, Brighton, Bristol, Birmingham, Hulme, Liverpool, Norwich, and Wolverhampton; but in all these cases Bethnal Green is the only place where a loss is expected, and in all but Shoreditch, Brighton, and Liverpool, it is calculated that the additional amount received will be more than sufficient to cover any increase of expense attendant on the collection. In Northampton, where the rate had been finally closed, it was proved to your Committee that a considerable increase had been obtained on property formerly subject to composition.

Lings 3088. 3179. 3185. Voss 2642. Davis 2418. Plaw 4041. 4206. Hemmings 1900. Doggett 3839. Thompson 1649–51. Griffiths 2813. Hagger 3542. Tillett 4808. Phillips 1224, 1225. Voss 2644–45. Davis 2434. Hagger 3541. Hemmings 1906. Plaw 4206. Doggett 3840–41, 3864.

" 11. Your Committee consider it necessary to direct attention to these results, inasmuch as in the first instance the collectors appear to have confidently anticipated that a loss would be the inevitable consequence of the change, and they would particularly refer to the

the evidence of Mr. A. Morris, clerk to the Brighton guardians, which concluded with the following statement:

"'2131. I wish to add something to my evidence, in justice to one of the honourable Members for Brighton. Some little time ago he called the attention of the House to the question of the compounders, and on my authority he stated that it was expected that the change would involve the parish in a loss of about 3,000 *l.* a year in rates. As I stated in my evidence, up to last week I conscientiously believed, and was led by the collectors and others to believe, that it would result in such a loss. It is now found that it may not involve any loss, but that it may balance itself. As the honourable Member made that observation on my authority, I think that, in justice to him, I am bound to give that explanation.' Thompson 1738. Griffiths 2814. Tillett 4836. Phillips 1227–28. Parker 4607–8.

"12. The facts quoted above relate to places formerly under a system of composition; but before disposing of this part of the question your Committe are desirous of calling attention to the comparatively small amount of losses sustained in the following places where the rates have been assessed on the occupier personally, and where no Compounding Act has been in force. In Oldham, out of 17,800 occupiers, the vast majority reside in houses under 10 *l.* rental; yet in this town, during the period of the cotton famine, the total loss on rates amounting in the aggregate to 158,181 *l.* was 21,584 *l.*; whereas if the Small Tenements Act had been in force it is calculated that 29,337 *l.* would have been lost to the parish, owing to the large amount of property that would have been entitled to an allowance for composition. In Stockport, from 1838 to 1850, when a kind of voluntary composition was in force, 60 per cent. only of the rates was collected on an average, as against 80 per cent. since that time on the personal assessment now existing. In Sheffield where the district rate is compounded for at an allowance to the owners of 25 per cent. on houses of 7 *l.* rating and under, 5,800 *l.* was lost out of 54,000 *l.*; while on the poor rate not compounded for, 1,300 *l.* only is lost on a rate of 84,000 *l.* Wrigley 4424–25. Wrigley 4315–35. Chapman 5601–2. Saunders 831–839.

"13. Your Committee are of opinion that the evidence clearly shows that, as a general rule, parishes are likely to benefit, in a financial point of view, by the abolition of composition; and it may be stated as another objection to that system, that besides the inevitable loss to the parish from the allowance made to the owners, there is reason to believe that property was often rated below its real value in order to bring it within the limit under which composition was allowed. It may appear to be of some advantage to the parish that landlords should pay some rate on a class of property which is often empty; but it is difficult to justify the principle by which tenements below a certain value are, if empty, subject to a burden from which those above that limit would, in such a case, be altogether exempt. Your Committee think that it would be better to follow the precedent of the house tax, under which houses unoccupied for three months are relieved from taxation. Tillett 4749. Parker 4687–88. Sargeant 6389–90.

"14. Several witnesses have stated to your Committee, that where the occupiers were rated, voluntary arrangements have frequently been made between the owner and occupier for the payment of the full rate by the former. This plan appears to have been extensively adopted in boroughs not under Compounding Acts, and a similar arrangement is beginning to grow up in those boroughs where composition has been abolished. If this were universally carried out, the parish would, of course, receive nearly the full amount of the rate, and there would be no financial drawbacks to the existing system; but your Committee think that, judging from what happened at Manchester before the local Act was obtained, landlords may be indisposed to enter into such arrangements except for the better class of tenants; and thus the poorest may be left for the parish to collect from, and be eventually excused on the ground of poverty. This has not yet been the case to any large extent, as is proved by the small amount of rate excused in Stockport, Oldham, and Sheffield: but if, for the reason adverted to, such a system should be considerably extended, much of the lower class of property will become really exempt from the payment of any rate, and on this very ground the owner will be able to obtain a larger rent from his tenant, and thus make a profit out of the rate which the parish would loose. Your Committee have, for this reason, thought it desirable to include in their recommendations a scheme which will remedy such an evil, and ensure that all property, when beneficially occupied, should be liable to the payment of some rate. Lumley 353. 380. Trowbridge 2174. Chapman 5733. Hagger 3500. 3572. Doggett 3867. Plaw 4139. Parker 4572. Griffiths 2888. Lings 3196. Chapman 5658–59. Wrigley 4285. Hemmings 1901. Thompson 1703–4. Tillett 4926.

"15. Your Committee think it right to draw attention to the necessity which now exists for the allowance of the rate by justices, who exercise a ministerial function only, and have no means of ascertaining the correctness of the rate. Your Committee are of opinion that this duty should be transferred to the guardians who have every facility for comparing the rate-book with the valuation list.

"16. Much evidence has been given with respect to the number and variety of the rates which are now levied in some boroughs, and your Committee think that a less complicated system might advantageously be adopted. If local and Imperial taxation were levied on one general assessment, one poor rate made annually, and all other rates paid out of it upon orders of contribution, and the same collector appointed for all taxation upon property included in the assessment, much labour and inconvenience would be saved to the authorities having the making and collection of the rates, and to those who are called upon to pay them. Plaw 4235–37. Davis 2249–50. Voss 2590. Hagger 3758–60. Doggett 3957. Lings 3353.

" 17. Your Committee have agreed to the following Resolutions, as calculated to carry into effect the conclusions at which they have arrived:

Instalments.

" 1. That where a poor-rate exceeds 1*s.* in the pound, the overseers, with the consent of the vestry, may determine that the rates assessed upon the occupiers of tenements, let at weekly rents, or at rents payable oftener than quarterly, shall be collected by instalments not exceeding the rate of 1*s.* in the pound each.

" 2. That the person in occupation of any such tenement as aforesaid, when an instalment is appointed to be paid, shall be considered as actually rated at that time; and each instalment shall, so far as regards the liability of the occupier, be deemed to be a separate rate.

" 3. That, in addition to the rate-book now prescribed, a book, to be called " The Instalment Rate-book," shall be provided in a form to be ordered by the Poor Law Board, in which the name of each occupier, the amount of the rate, and the amount of each instalment, with the date at which it becomes payable, shall be entered; and, in the event of any change of occupation before an instalment becomes due, the overseers or collector shall enter in the instalment rate book, the name of the person in occupation when the instalment becomes payable.

Excusals

" 4. That, as soon as practicable after the allowance of a poor-rate, the overseers shall make out and lay before the vestry a list, to be called ' The Excused List,' containing the names of all persons in receipt of permanent relief, and of such female occupiers as, in consequence of their poverty, are unable to pay the rate.

" 5. That within seven days after the excused list has been approved by the vestry, the overseers shall give notice, in writing, to the owners of the several tenements in respect of which it is proposed that the rates shall be excused, of their intention to apply to the justices for their confirmation of the excusal.

Liability of owners.

" 6. That, after the excused list has been confirmed by the justices, the owner of each tenement affected by such excusal shall be liable for two-thirds of the rate thereon, and the amount shall be recoverable from him in the same manner as if the tenement had been occupied, and he had been the occupier at the time the rate was made.

" 7. That in like manner the owner of every tenement, the occupier of which has been excused payment of the rate, on the ground of poverty, by the justices, after summons issued for the recovery thereof, shall be liable to two-thirds of the rate, provided notice in writing has been given to him by the overseers of the time and place at which the summons would be heard.

Rating of houses let in separate apartments.

" 8. That the doubt with respect to the meaning of Section 7 of ' The Representation of the People Act, 1867,' which provides that where a dwelling-house or tenement shall be wholly let out in apartments or lodgings not separately rated, the owner shall be rated in respect thereof, shall be set at rest by an interpretation clause, providing distinctly that where any house is wholly let in separate apartments or lodgings, the rate shall be made in respect of the whole of such house upon the immediate lessor under whom such apartments or lodgings are held, and no tenant of any such apartment or lodgings shall be liable to be rated in respect thereof, unless he shall claim to be rated in respect of such occupation.

" 9. That the allowance of the poor-rate by justices shall be dispensed with, and, instead thereof, the rate shall be allowed by the guardians upon the certificate of the clerk to the Assessment Committee, that the rate, in so far as the value of the hereditaments therein assessed is concerned, is in conformity with the valuation list.

" 10. That every local authority entitled to raise any money by means of local rates shall make a requisition on the overseer for the whole amount required to be paid, so far as the same can be estimated, for the period of one year, commencing at a fixed period.

" 11. That such requisition shall be delivered to the overseer a reasonable time before the commencement of the year, to enable him to make a rate at that time.

" 12. That such requisition shall state the amounts which may be required for the several purposes, if more than one, for which rates are authorised by law to be made.

" 13. That the overseer shall, on receipt of all the requisitions made on him for the year, make one rate sufficient to satisfy all such requirements.

" 14. That the rate should be payable by four equal quarterly payments (except in cases where the system of instalments before referred to has been adopted), and should be collected and enforced accordingly.

" 15. That where any necessity shall arise during the year for any rate above the estimated annual charge, a special rate shall be made, and collected with the next following quarterly payment."

Draft Report proposed by Mr. *Shaw Lefevre*, read the first time, as follows:

" 1. Your Committee appointed to inquire into the assessment and collection of poor-rates and other local taxes in England and Wales, have in the first place directed their attention

attention to the effect produced by the Reform Act of 1867, on the collection of rates from occupiers of houses previously within the limits of Compounding Acts. The time which has elapsed since the passing of the Act is short. In some parishes, where it has been customary to levy and collect rates only once in the year, no rate has been yet collected; in others, the collection has not been completed; but your Committee have received sufficient evidence from towns affected by the Act to justify them in laying it at once before the House, with an expression of their opinion upon its bearing.

" 2. The 7th section of the Reform Act, which provided that owners should cease to be rated instead of occupiers, in respect of all parishes wholly or partly within a borough, put an end to the system of compounding, which, under the Small Tenements Act of 1850 and various Local Rates Acts, had been adopted, either wholly or in part, in all but 29 of the 200 Parliamentary boroughs. The number of householders affected by the change was 570,000, of whom 94,111 were occupiers of houses over 10 *l.* in value. The Small Tenements Act was restricted to the case of houses of the value of 6 *l.* or less, but numerous Local Acts applied the same principle to houses of a higher value; in some few cases as high as 15 *l.* or 20 *l.*

" 3. The reasons which led to the adoption of the system of compounding are to be found at length in the Report presented to Parliament in 1843 by the Poor Law Commissioners, Sir G. Cornewall Lewis, Sir Edmund Head, and Sir George Nicholls. After recommending that, in the case of houses let at a shorter term than one year, and of no greater value than —— *l.* sterling, the owners should be rated instead of the occupiers, they say. 280.

" ' The owners of small properties in towns universally understand the interest they have in making the tenancy such that the rate cannot be with any degree of certainty obtained from the occupiers, for the uncertainty in obtaining the rate generally begets a practice of omitting the property altogether, or at least not enforcing the liability with strictness. The practical exemption from rates, which is more or less the result, is immediately converted into a means of obtaining an increase of rent equivalent to the exemption, a process which in fact amounts to this: that the real taxpayers, in respect of one class of property, pay, besides their own contributions, an additional tax for the purpose of adding exactly the amount of that additional tax to the rent taken by the owners of the other class of property.' * * *

" ' Such a change as that suggested would probably be found sufficient to remove the existing complaints on this part of the subject, and would certainly secure the bulk of the ratepayers from the great loss they now incur, by the escape from taxation of the property occupied by poor persons.' * * *

" ' Among other inconveniences is that, in looking to the occupier for payment instead of looking to the receiver of the net rent, a poor and insolvent contributor is often looked to instead of a solvent one; a casual and fluctuating contributor, instead of a permanent and fixed one. The poor occupier escapes through his apparent inability to pay, and through a leniency and consideration towards him, which would be manifestly inapplicable to his landlord. Moreover, the rate, or a payment of it, is frequently lost, both at the beginning and at the end of the term of occupation of a fluctuating class of occupiers; and this loss is of course more frequent, in proportion to the shortness of the term, or as the change of occupiers is rapid, although in these cases the rent keeps its unvaried average, and the landlord is as permanently accessible, and his benefit as constant as that of the landlords of other kinds of property that do not escape their burdens. In other words, the sympathy towards the poorer class of tenants produces its advantages, not to them, but to their landlords; their occasional inability to pay brings relief, not to them, but to their landlords, and their more rapid change of abode serves, through the disguise of the tax as an occupier's tax, to render the permanent interest of their landlords inaccessible to taxation. Another inconvenience results from this: in order to catch the occupier, it is necessary to make the remedies very much more stringent than would be necessary if it were made clear to the occupier that what he paid in rate he would deduct in the rent.'

" 4. The Small Tenements Act enabled parishes, after its adoption by a majority in vestry, to rate the owners instead of the occupiers in the case of houses of the value of 6 *l.* and under; it also followed the example of the previous Local Rating Acts in permitting a rebate of not more than 50 per cent. of the rates to the owners, in consideration of their paying for empty houses, for cases of removals and insolvent tenants, and for the cost of collection. It will thus be seen that what is called ' compounding' involved two distinct operations; the one throwing upon the owners instead of the occupiers, the legal responsibility for the rates, the other granting the owners a rebate or deduction from the rates, which was commonly 50 per cent., but under some Local Acts as high as 75 per cent.

" 5. In no case before your Committee, where compounding had been adopted, was any complaint made of the working of the system, either on the part of the parish officers, the owners of the higher class of property, or of the occupiers of houses compounded for. Although it appears to your Committee that in many cases the rebate allowed to owners was very high, amounting to an unfair exemption in favour of the lower class of property, no complaints have been made on this ground. Your Committee have not found that objections are made to the collection of other rates than the poor-rates from the landlords, which will in many cases still continue. There is reason to believe that the Small Tene-

ments Act would have been even more universally adopted had it not been that in many parishes a custom had grown up, under which, by arrangement between landlords, their
380-6. tenants and the parish officers, the owners of small tenements paid the full rate directly
Parliamentary Return. to the collectors, charging their tenants for it in the rent. A recent return shows that
1863-11. in the Parliamentary boroughs where no legal compounding was in force, such arrangements had been effected in the case of 98,000 out of the 237,000 householders below 10 *l.*
6185. At Exeter the landlords pay full rates for their tenants in respect of all houses under 6 *l.*,
2216. 1,300 in number. At Rochdale the return shows that there are 6,140 such cases; at York, 3,900; at Stockport, 1,720; and at Leeds, in the only parish where the Small Tenements Act has not been adopted, there are 5,600 such cases.

3474-89. "At Liverpool a voluntary system of compounding had been adopted; the owners of houses below 12 *l.* in value, to the number of 25,000, by arrangement with the parish officers, paid half the amount of the rates, and it was usual for the latter under the provisions of a local Act to excuse the occupiers the other half of the rates. The arrangement does not appear to have been strictly legal, but it was never questioned. The difference between the case of Liverpool and that of Exeter and Rochdale was, that at the former the full rates not being paid, the occupiers were not entitled to vote in vestry or for the municipality; while at the latter, full rates being paid by the owners, those rights were lawfully exercised by the occupiers.

"6. The Reform Act of 1867 has abolished composition of rates to the extent of prohibiting any deduction or rebate to landlords; it has thrown the legal responsibility upon the occupier; but it has not put an end to any existing customs or arrangements under which landlords pay full rates for their tenants. Where these arrangements have hitherto existed, as at Exeter, Rochdale, and other places, they now continue to exist, and the evidence before your Committee shows that the tendency is to multiply such cases. Owners in these cases are held to pay as agents for their tenants. On the other hand, the system adopted at Liverpool for the landlords to pay half the rates, and for the tenants to be excused the remainder, has shared the fame fate as arrangements under the Small Tenement Act, and has been set aside.

"7. The evidence which your Committee have taken upon the results of the change of system, may be conveniently considered under two heads:

"(1.) The effect on the parish, having regard only to its interest in the collection of rates.

"(2.) Its effect on the occupiers of small tenements who are now personally charged with the full amount of poor's rate.

"(1.) As to the Collection of Rates:

"8. It has been shown in the evidence before your Committee, that although in most cases the collection of rates has been attended with increased expense, yet with few exceptions the parishes have not hitherto suffered from the change. The rebate allowed to owners who compounded for their tenants was, in most cases, as high as 50 per cent. The Reform Act, therefore, in general, doubled the amount of the rate upon individual householders. It is obvious that where half the occupiers below the line of compounding pay the full rate, the parish must receive as much as before the Act. The evidence shows that in very many cases the landlords have made new arrangements with their tenants to pay full rates for them; in others, they have continued to pay half rates, leaving their tenants to pay the remainder; and doubtless these arrangements have greatly contributed to the result that, notwithstanding numerous excusals, losses from removals, empty houses or otherwise, the parishes have somewhat gained by the change.

4798. "At Norwich, where houses under 6 *l.* were assessed at only one-fourth of their value, and between 6 *l.* and 9 *l.* at one-third, there has been a gain of 500 *l.* upon a collection
4860. of rates of 9,000 *l.* Of 13,500 occupiers of houses formerly compounded for, 8,500 have themselves, or through their landlords, paid the full rates.

1480-2. "At Birmingham, of 53,000 houses, 38,700 were under composition. A full rate of 2 *s.* in the pound would produce, from the small tenements, 23,200 *l.*; the composition rate, payable by the owners, amounted to only 10,5000 *l.* It is expected by the local authorities, that under the first rate collected since the Act, 14,000 *l.* will be obtained, at an additional cost of collection of 1,600 *l.*, showing a gain of 3,500 *l.* Of the 39,000 householders, 15,000 had themselves, or through their landlords, paid in full, 6,000 had been excused, 5,300 remained to be apportioned, in consequence of removals, and 12,000 remained to be summoned.

1090. "At Brighton, where the composition rate was 50 per cent. less than the full rate, it is expected that a little more will be obtained at an increased cost of collection of 200 *l.*

3088. "At Manchester, where a rebate of 50 per cent. was allowed to landlords in respect of 32,000 houses under 10 *l.* in value, making a difference in the estimated rate of 15,000 *l.*, it is expected that 4,000 *l.* more will be collected under the new system. It has been stated, however, that it was the intention of the authorities to reduce the rebate allowed under composition to 25 per cent. The increase of receipts from this change would have been larger than that from abolition of compounding.

"At Liverpool the authorities will be satisfied if they receive the same amount as before the change from the 23,000 houses, formerly under a system of virtual though illegal composition.

"At

"At Wolverhampton there were 8,000 houses under composition; of these, about half were summoned for the first rate after the change, and were all excused, either the whole or a part of their rates. The rate collected has been rather more than before; the witness from this place adding, 'If you take 8,000 people, and forgive half of them, and make the others pay double what they paid before, the amount collected is the same, but it is very unjust to those who pay double.' 5139.

"9. At Oldham, where no composition has ever been in force, and where it does not appear that landlords have paid rates for their tenants, the collection of rates has been, except in years of distress, more than would have been the case under composition, supposing that 50 per cent. had been allowed to owners in respect of houses under 6*l.*, but not so much, supposing the rebate had been 25 per cent. only. It appears also, that there are exceptional causes at Oldham, arising from the fact that so large a number of the working classes own their houses, which facilitates the collection of rates. 4326–34. 4459–61.

"10. On the other hand, Bethnal Green presents a case where very great difficulty and loss have been experienced by the parish officers in collecting the rates. The rates are very high, and there has been want of employment, but the vestry clerk says that previous to the change they got the rates from the worst class of property with greater facility than from the best. Since the Act of last year they have met with an organised opposition. 2641.

"'The moment a collector is seen approaching, every door is shut; two or three times we have had recourse to the expedient of getting six policemen to accompany the collector, because it is actually dangerous to his life to attempt to distrain: and unless the landlord is in some way coaxed into it, there are certain parts in which we shall never get the rate.' 2641.
'The difficulty seems to be growing, for this reason; a man who has paid finds that his neighbour has not paid, and he meets the collector with the imprecation that he will see him damned before he pays again.' 2345.

"11. It is expected by some witnesses that after the new system has been longer in operation, collection of rates will become more easy (and that landlords will more frequently pay full rates for their tenants). The controller of Manchester says that, in his opinion, 'landlords will pay the full rates; they will not have their tenants disturbed. A landlord who does not pay his rates, will not have his houses so well occupied as one who does: the latter will have the choice of tenants, and therefore the landlord will pay the rates in self-defence.' On the other hand, it has been represented to us that many occupiers have only been induced to pay through the confident hope that compounding will be restored; and it should be noticed that the expectation of a more efficient collection of rates is for the most part dependent on the assumption that full rates will practically be paid by the landlords. 3172. 4849, 50.

"(2.) Effect of the Change upon the Occupiers of Houses formerly Compounded for.

"12. Nearly all the witnesses examined by your Committee have been parish officers, who naturally regard the question from the point of view of the interest of the parish as a whole, but their evidence has sufficiently brought out points affecting the individual interests of the occupiers of small tenements which were subject to the change. Almost without exception, an increased charge has accrued to these occupiers in the shape either of rates or rent. Previous to the Act of last year they paid rates in the form of rent weekly to their landlords. The Reform Act appears to have had regard to this when it provided in the 7th section that 'where the occupier, under a tenancy subsisting at the time of the passing of the Act, of any house which has been let to him free from rates, is rated, and has paid rates in pursuance of this Act, he may deduct, from any rent due or accruing due from him in respect of the said dwelling-house or other tenement, any amount paid by him on account of the rates to which he may be rendered liable by this Act.'

"13. The evidence, however, given to your Committee shows that whatever may be the true principle affecting rents, or whatever may be the ultimate result of the change, the immediate effect of the Act has been an additional charge to the occupiers, in the shape of rent or rates.

"Your Committee can find no case in which the occupier has been able, under the 7th section of the Reform Act, after having paid the full rates, to deduct them from the rent due to his landlord. The occupiers of houses, formerly compounded for, are, with rare exceptions, weekly tenants: and in practice it has been found that the intention of the tenant to pay full rates and to deduct them from his rent has been met at once by notice to quit; thus creating a new tenancy. At Hulme the owners of small tenements under composition met, shortly after the passing of the Act, and discussed the effect of this clause. The conclusion they arrived at was, immediately to give notice to their tenants to quit, in order to create new tenancies, and to avoid the operation of this clause: accordingly, 11,000 notices to quit were issued. The same example was followed in other places. It may be assumed, therefore, generally, that the effect of the Act was to create new tenancies in the case of all the occupiers within the operation of compounding Acts. 2877–8. 1144. 4982.

"14. Your Committee find that in very numerous cases arrangements were speedily made between the landlords and tenants of these small houses, under which the landlords agreed to pay full rates for their tenants instead of the compounded rates: but in all

such cases rents were raised by the amount of the difference between the old and new rate.

3979. "In Bristol a large majority of landlords have already made arrangements with their tenants to pay full rates, increasing their rents in proportion; and it is believed that the system will become general.

2823. "At Birmingham owners are making arrangements of the same nature.

3028. "At Hulme the owners of 8,823 out of the 11,000 houses already alluded to have already agreed to pay full rates for their tenants. It appears that the landlords, at the meeting referred to, pledged themselves to carry out its spirit, and to throw upon the occupiers the onus of personal payment of rates; but they afterwards gave way to the pressure of the overseers and their tenants, and have adopted the plan of paying full rates, and collecting them through their rents. The same has also occurred at Salford.

"At nearly all the places from which evidence has been received, arrangements of this nature have been more or less adopted. At Wolverhampton they were to some extent prevented, by the fact that a new tenancy would have deprived owners of their right to distrain for arrears of rent which, owing to the state of trade, were generally due.

"15. In many other cases landlords have continued to pay to the parish officers the composition rates payable previously to the Act, leaving their tenants to pay the balance of the rate now due; the rent has in these cases remained as before. In some of these the landlords have refused to pay their share until the tenants have paid the extra amount caused by the change in the law: in others the parish officers or magistrates have excused the tenants the remaining portion unpaid by the landlords.

"In further cases, new arrangements have been made between landlords and tenants, under which the rents have been reduced by the amount of the old composition rate, the tenants taking upon themselves the payment of the full rate demanded under the new system.

"16. In other and not unfrequent cases, the landlords have declined to make fresh arrangements with their tenants, or to pay any portion af the rates, leaving their tenants to pay the full rates, and the same rent as before the Act. The change of the system has, almost without exception, brought an increased charge upon the tenants. In the case 2068. of women, this increased charge has not been accompanied by any prospect of a vote, and has therefore been the source of great discontent. In the case of male occupiers, much disappointment has been caused by finding that the prospect of a vote was attended by an increase of rate or rent.

"17. In the numerous cases of excusal which have been permitted in many boroughs the landlords have, in fact, benefited to the extent of the composition rate, and the tenant has only gained by the excusal the difference between this and the full rate. In Norwich alone, where the deductions allowed to landlords under a local Act were very great, and where consequently the effect of the change has been severely felt, 1,920 persons were excused the payment of rates by the Assessment Committee. The landlords in these cases have made no reduction of their rents; they have therefore derived the benefit of the excusal to the extent of the old composition rate, and the tenants have been virtually 4994-6. excused only the difference between the new rate and the old one. Mr. Tillet, one of the guardians of the poor, says, in reference to this:—'We all consider it a most atrocious 1945. thing that the landlords should get the benefit of these poor people being excused on the ground of poverty: "We let off that poor woman, and the landlord pockets the money," has been the common expression on the Assessment Committee.' At Brighton, in 1,300 1339. cases of excusal, no reduction of rent has taken place, and 400 *l.*, the amount of the old rate in respect of these houses, has remained in the hands of landlords. At Wolverhampton, where 1,000 occupiers have been wholly excused, there has also been no reduction of rent.

"18. The evidence before your Committee also points to the personal inconvenience of the occupiers of small houses from the change in the system. Their tenancies are, for the most part, by the week; their wages are received weekly, their rent and all their ordinary outgoings are paid weekly.

5088-90. "In many places the artizans change their residence very frequently, moving from one part of the town to another, so as to be near their work, or for the purpose of avoiding troublesome neighbours. Continuous residence is by no means a certain test of respectability; it is to many persons of the greatest convenience to be able to remove on the shortest notice to their landlords, and it is represented that any system of taxation which acts as an inducement to them to fix themselves permanently in the same house is likely to be injurious.

4852. "It has further been stated, that very many occupiers who do not object to pay rates weekly in the shape of rent to their landlords are unable to pay a quarterly or half-yearly sum for rates amounting often to two or three weeks' rent. They feel harassed by the call of the rate collector, and are anxious to escape either by removing from the parish or into lodgings, or by putting pressure upon their landlords to let their houses free of rates. In some places the rates have only been collected with considerable severity; in almost all where compounding existed, summonses have been very numerous, and the magistrates have felt compelled to excuse many who were perfectly well able to pay in the shape of rent.

"19. It has been stated to your Committee, in the case of Stockport and Oldham, that the

the ratepaying occupiers of small houses take an interest in the local administration, and are vigilant in regard to the expenditure on relief of the poor; and it has been alleged, as an argument against composition, that occupiers of houses subject to it lost this interest, because, paying rates weekly in the shape of rent to their landlords, and not personally every half-year to the collector, they were indifferent to the amount of the rates. It is to be observed, however, that the same objection may be made to all these arrangements between landlords and tenants for payment of rates in full by the former, arrangements which, it has been already pointed out, are extensively adopted in places where composition did not exist, even including Stockport itself, and which are being substituted largely for that system. In such cases, the rates being paid in full by the landlord, the tenants are entitled to all franchises based on ratepaying, including that under the Reform Act of 1867. Your Committee see no reason to believe that occupiers under these arrangements will feel more interested in local affairs, or in reducing local expenditure, than they were under the system of composition. In both cases full rates are paid by the tenants in the shape of rent. On the other hand, in both cases, the test of personal responsibility in being able to pay the rate half-yearly, and of providence in laying by sufficient for this purpose, is absent.

"20. The general result of the evidence submitted to your Committee is to the effect that on the one hand the late change in the law has failed to secure the advantages, whatever they may be, of personal liability to rates, as, practically, private arrangements between tenants and landlords, under which rates continue to be paid in the rent, have left tenants in the same indirect relation to rates as before; and on the other hand that there is considerable risk that the abolition of compounding, with its allowances to the owners of poor property, may be partially neutralised by the far more objectionable system of wholesale excusals. To the ratepayer himself the main result of the change, as we may gather from the evidence, has been that he pays higher rates in his rent than before, but without any increased sense of responsibility as a personal ratepayer. If, on the other hand, measures should be taken to bring that liability home to him, then, in all cases where the occupier is a weekly tenant, he will feel that he is called upon by law to pay rates in advance for a time far exceeding his own tenure, a demand which is manifestly unjust.

"21. Apart from all questions relating to the franchise, which your Committee consider to be beyond their province, they are of opinion that the rating of occupiers of houses below a certain value, and let by the week, is attended with difficulties, which render the evasion of the law almost certain. Composition, payment of full rates through the landlords (nominally as the agents of the tenants), excusals of rates, are all indirect means of evading a difficulty which, so long as rates are levied on this class of property, can only be met directly by making the owners liable for the rates in all cases by a general law. If considerations connected with the franchise should render such a volution impossible, your Committee is of opinion that it is urgently necessary to place the system of excusals on a more certain and uniform basis, and to divide the rates into smaller instalments; but such changes would only mitigate to a slight extent the inconveniences and hardships which apparently are inseparable from any system under which weekly tenants are looked to for the payment of annual, or even quarterly rates."

Resolutions to be proposed by Mr. *Kekewich*, read, as follows:

"That two rate books be kept.

"1st. The General Rate Book, in which shall be entered the description and extent of the property assessed, the name of the owner, and the name of the occupier, gross estimated rental, rateable value, the rate in the £. for the poor rate, county rate, highway rate, borough rate, and all local rates.

"2nd. The Receipt Rate Book to contain the rate in the £., the total of rate to be levied for poor rate, county rate and all local rates, and a receipt column, whether the amount of rate be received yearly or quarterly by the collector, and the grounds (if any) of non-payment.

"The rate to be allowed by the Assessment Committee or Vestry, and to be signed by the chairman, the overseer having first signed it, and declared that, to the best of his belief, the rate is correct; and if there be any objection to the rate, it be referred to the Union Assessment Committee.

"That all rates be paid in full, and no deduction allowed on the ground of poverty or loss of work.

"When the rateable value is 5 *l.* and under, the occupier to be subject to the payment of one-half of the rate and the owner of one-half: above that value, the occupier only to be rated, but this is not to affect any agreement between the occupier and owner for the payment of the full rate.

"Where the half-rate is paid by the occupier he may deduct it from the rent."

Resolution to be proposed by Mr. *Paull*, read, as follows:

"In every case where an occupier of rateable property shall claim excusal on the ground of inability to pay a rate by quarterly instalments, then a demand note shall be sent to the

owner of such property, and he shall be liable for and shall pay such rate and be entitled to recover the same from the occupier; and such excused occupier shall not be deemed qualified to vote under the Representation of the People Act, 1867."

Motion made, and Question proposed, "That the Draft Report proposed by the Chairman be now read a second time, paragraph by paragraph:"—(Mr. *Goldney*).—Amendment proposed, to leave out the words "the Chairman," in order to insert the words "Sir M. H. Beach"—(Sir *M. H. Beach*)—instead thereof.—Question put, That the words "the Chairman" stand part of the Question.—The Committee divided:

Ayes, 10.	Noes, 6.
Mr. Woodd.	Mr. Hodgkinson.
Mr. Lefevre.	Mr. Powell.
Mr. Bright.	Sir M. H. Beach.
Mr. St. Aubyn.	Mr. Hardy.
Mr. Villiers.	Colonel Hogg.
Mr. Goldney.	Mr. Floyer.
Mr. Kekewich.	
Mr. Paull.	
Mr. Trevelyan.	
Mr. Goschen.	

Main Question put, and *agreed to.*

The Committee postponed the consideration of Paragraphs 1—43, and proceeded with the proposed Resolutions included in the Draft Report.

Motion made, and Question, "(1.) That every local authority entitled to raise any money by means of local rates should make a requisition on the overseer, or other proper officer, for the whole amount required to be paid, so far as the same can be estimated for the period of one year, commencing at a fixed period"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(2.) That such requisition should be delivered to the overseer, or such other officer, a reasonable time before the commencement of the year, to enable him to make a rate at that time"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(3.) That such requisition should state the amounts which may be required for the several purposes, if more than one, for which rates are authorised by law to be made"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(4.) That the overseer should, on receipt of all the requisitions made on him for the year, make one consolidated rate sufficient to satisfy all such requisitions"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(5.) But when all property described in the rate-book is not liable to be rated uniformly for the purposes of all such requisitions, such entries shall be made in the rate-book as may be necessary to show such difference in the rate"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(6.) That the rate should be payable by not less than four equal quarterly payments, and be collected and enforced accordingly"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(7.) That when any necessity shall arise during the year for any rate above the estimated annual charge, a special rate shall be made, and be collected with the next following payment"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question, "(8.) That a demand note should be left with each ratepayer, on the rate being made, stating the amount of the requisitions, the rate in the pound for each purpose, and the period for which the rate is made, the rateable value of the premises, the amount of the rate thereon, and of each payment"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(9.) That the overseer should be empowered, at any time after a rate has been allowed, to amend the rate-book, with the sanction of the justice, by omitting the name of any person unduly inserted, or inserting the name of any person unduly omitted"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(10.) That where any premises, being vacant at the time of making the rate, shall become occupied before the next rate shall be made, or any change shall take place in the occupation during the year, the overseer shall make a supplemental rate in respect of such occupation"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(11.) That paid collectors shall be employed where necessary to collect the rate, for such remuneration, by way of salary or commission, as the local authority making the requisition shall consent to allow out of the amount thereof"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(12.) That the overseer and collecting officer should pay over the rate as collected, and account for the same and for arrears thereof, at such times and in such manner as may be prescribed by law, and the same should be enforced by a summary proceeding before two justices of the peace"—(The *Chairman*),—put, and *agreed to.*

"That

"That every change in the ownership and occupation of premises should be reported by the collecting officer to the overseer, and every increase in the value of the premises should be reported to the Assessment Committee"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(14.) That the Commissioners for the Assessment of Local Taxes, should deliver yearly to the overseer, or other proper officer, a schedule of the taxes to be collected from taxpayers in the parish (except the assessments of the special Commissioners of the Income Tax)"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(15.) That the collecting officer should collect, account for, and pay over the taxes according to such directions as they may receive from the Board of Inland Revenue, on being allowed such per-centage thereon as may be allowed for the collection of taxes"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, "(16.) In the event of any loss arising from the insolvency of a person liable for both rates and taxes, or from the embezzlement of a collector, the priority of claim on the part of the Crown on the available fund should be preserved, subject to which the loss should be borne rateably out of the several requisitions for which the consolidated rate was imposed"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question proposed, "(17.) That the owner as well as the occupier should be rated in the following cases:—

"*a.* Where a tenement is let for a shorter period than a quarter of a year.
"*b.* Where the rent reserved is to be paid at a shorter interval than a quarter of a year.
"*c.* Where the tenement is let furnished.
"*d.* Where the tenement is let in apartments"—

(The *Chairman*).—Amendment proposed, to leave out the words, "as well as the occupier"—(Mr. *Lefevre*).—Question put, "That the words proposed to be left out stand part of the Question."—The Committee divided:

Ayes, 10.	Noes, 6.
Mr. Hodgkinson.	Mr. Lefevre.
Mr. Woodd.	Mr. Bright.
Mr. Powell.	Mr. St. Aubyn.
Sir M. Beach.	Mr. Villiers.
Mr. Hardy.	Mr. Trevelyan.
Mr. Goldney.	Mr. Goschen.
Mr. Kekewich.	
Colonel Hogg.	
Mr. Floyer.	
Mr. Paull.	

Another Amendment proposed, to leave out the words, "where the tenement is let for a shorter period than a quarter of a year"—(Mr. *Hardy*).—Question put, "That the words proposed to be left out stand part of the Question."—The Committee divided:

Ayes, 7.	Noes, 9.
Mr. Hodgkinson.	Mr. Woodd.
Mr. Lefevre.	Mr. Powell.
Mr. Bright.	Sir M. Beach.
Mr. St. Aubyn.	Mr. Hardy.
Mr. Villiers.	Mr. Paull.
Mr. Trevelyan.	Mr. Goldney.
Mr. Goschen.	Mr. Kekewich.
	Colonel Hogg.
	Mr. Floyer.

Another Amendment proposed, to leave out the words, "where the rent reserved is to be paid at a shorter interval than a quarter of a year"—(Mr. *Hardy*).—Question put, "That the words proposed to be left out stand part of the Question."—The Committee divided:

Ayes, 7.	Noes, 9.
Mr. Hodgkinson.	Mr. Woodd.
Mr. Lefevre.	Mr. Powell.
Mr. Bright.	Sir M. Beach.
Mr. St. Aubyn.	Mr. Hardy.
Mr. Villiers.	Mr. Goldney.
Mr. Trevelyan.	Mr. Kekewich.
Mr. Goschen.	Colonel Hogg.
	Mr. Floyer.
	Mr. Paull.

Main Question, as amended—put, and *negatived.*

Motion made, and Question, "That the owner should be rated in the following cases:—*a.* Where the tenement is let furnished. *b.* Where the tenement is let in apartments"—(The *Chairman*),—put, and *agreed to.*

[Adjourned till Friday next, at Twelve o'clock.

Friday, 12*th June* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Hodgkinson.	Mr. Hibbert.
Mr. Lefevre.	Colonel Hogg.
Mr. Woodd.	Mr. Secretary Hardy.
Mr. St. Aubyn.	Mr. Floyer.
Mr. Powell.	Mr. Paull.
Mr. Villiers.	Mr. Kekewich.
Sir M. H. Beach.	Mr. Goschen.
Mr. Goldney.	Mr. Trevelyan.

Motion made, and Question, That "(18.) The owner should be deemed to be any person receiving or claiming the rent of any tenement, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessor, who shall be under disability; or for the use of any person who shall not be actually resident within 20 miles from the parish in which the tenement is situate"—(The *Chairman*)—put, and *agreed to.*

Motion made, and Question proposed, "That where the rate exceeds 1*s.* in the pound, the overseers, or other proper officer, may determine that the rates assessed upon the occupiers of tenements, let at weekly rents, or at rents payable oftener that quarterly, shall be collected by instalments not exceeding the rate of 1*s.* in the pound each"—(Sir *M. H. Beach*).—Amendment proposed, to leave out from the words "the overseers" to the end of the Question, in order to add the words "person in occupation of any tenement let at a rent payable oftener than quarterly, may elect to pay the rate by monthly instalments"—(Mr. *Hibbert*), instead thereof.—Question, That the words proposed to be left out st and part of the Question—put, and *negatived.*—Words added.—Main Question, as amended—put, and *agreed to.*

Motion made, and Question, "That, in addition to the rate-book now prescribed, a book, to be called 'The Instalment Rate-book,' shall be provided in a form to be prescribed by the Poor Law Board, in which the name of each occupier electing to pay monthly the amount of the rate, and the amount of each instalment shall be entered, and the time when payable"—(Sir *M. H. Beach*)—put, and *agreed to.*

Motion made, and Question proposed, "(13.) That the law for excusing persons from the payment of rates should be repealed"—(The *Chairman*).—Amendment proposed to leave out from the word "That" to the end of the Question, in order to add the words, "the power of excusing persons from the payment of rates should be transferred to the Board of Guardians"—(Mr. *Hibbert*).—Question, That the words proposed to be left out stand part of the Question—put, and *negatived.*—Question put, That those words be there addded.—The Committee divided:

Ayes, 9.	Noes, 5.
Mr. Hodgkinson.	Mr. Powell.
Mr. Goschen.	Mr. Villiers.
Mr. Lefevre.	Sir M. Beach.
Mr. Woodd.	Colonel Hogg.
Mr. St. Aubyn.	Mr. Kekewich.
Mr. Hardy.	
Mr. Goldney.	
Mr. Hibbert.	
Mr. Floyer.	

Another Amendment proposed, after the word "Guardians," to insert the words, "and any allowance of exemption from rates on the ground of poverty should be considered as out-door relief"—(Mr. *Hibbert*).—Question put, That those words be there inserted.—The Committee divided:

Ayes, 7.	Noes, 7.
Mr. Hodgkinson.	Mr. Lefevre.
Mr. Goschen.	Mr. St. Aubyn.
Mr. Woodd.	Mr. Powell.
Mr. Hardy.	Mr. Villiers.
Mr. Goldney.	Sir M. Beach.
Mr. Hibbert.	Colonel Hogg.
Mr. Floyer.	Mr. Kekewich.

Whereupon the Chairman declared himself with the *Ayes.*

Main

Main Question, as amended, put.—The Committee divided:

Ayes, 7.	Noes, 7.
Mr. Hodgkinson.	Mr. Lefevre.
Mr. Goschen.	Mr. St. Aubyn.
Mr. Wood.	Mr. Powell.
Mr. Hardy.	Mr. Villiers.
Mr. Goldney.	Sir M. H. Beach.
Mr. Hibbert.	Colonel Hogg.
Mr. Floyer.	Mr. Kekewich.

Whereupon the Chairman decared himself with the *Ayes*.

Motion made, and Question proposed, "That the owner of every tenement, the occupier of which has been excused payment of rate on the ground of poverty, shall be liable to two-thirds of the rate"—(Sir *M. H. Beach*).—Question put.—The Committee divided:

Ayes, 8.	Noes, 7.
Mr. Woodd.	Mr. Hodgkinson.
Mr. Powell.	Mr. Goschen.
Mr. Villiers.	Mr. Lefevre.
Sir M. Beach.	Mr. St. Aubyn.
Mr. Hardy.	Mr. Goldney.
Colonel Hogg.	Mr. Hibbert.
Mr. Floyer.	Mr. Kekewich.
Mr. Paull.	

Motion made, and Question, "(20.) That where premises are let for shorter periods than a year, the assessments should be carefully revised, so that in fixing the gross estimated rental under the Assessment Acts proper deductions should be made from the enhanced rent charged by the owner to cover the risk and cost of so dealing with his property"—(The *Chairman*)—put, and *agreed to*.

Motion made, and Question, "(22.) That when the owner is compelled to pay any portion of the rate contrary to his agreement with the occupier, he shall be entitled to recover the same by distress or action from the occupier; and when the occupier shall be compelled to pay the rates contrary to his agreement with the owner, he shall be entitled to deduct the same from his rent, or to recover the same, as well as damages, for any distress he may have suffered by action from the owner"—(The *Chairman*)—put, and *agreed to*.

Motion made, and Question proposed, "(23.) That so much of any public or local Act as relates to compositions for rates for public purposes, should be repealed"—(The *Chairman*).—Whereupon, Motion made, and Question put, That this proposed Resolution be postponed—(Mr. *Goschen*).—The Committee divided:

Ayes, 4.	Noes, 5.
Mr. Goschen.	Mr. Powell.
Mr. Lefevre.	Sir M. Beach.
Mr. St. Aubyn.	Mr. Goldney.
Mr. Hibbert.	Mr. Floyer.
	Mr. Paull.

Original Question put.—The Committee divided:

Ayes, 5.	Noes, 4.
Mr. Powell.	Mr. Goschen.
Sir M. Beach.	Mr. Lefevre.
Mr. Goldney.	Mr. St. Aubyn.
Mr. Hibbert.	Mr. Floyer.
Mr. Paull.	

[Adjourned till Monday next, at Twelve o'clock.

Monday, 15*th June* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Lefevre.	Mr. Floyer.
Mr. Woodd.	Mr. Paull.
Mr. Powell.	Mr. Villiers.
Sir M. H. Beach.	Mr. Goschen.
Mr. Goldney.	Mr. St. Aubyn.
Colonel Hogg.	Mr. Trevelyan.

Motion, and Question, " That the Board of Guardians, before hearing any application of an occupier for excusal, shall give notice to the owner of the tenement occupied of the time and place appointed for hearing the application"—(Sir *M. H. Beach*),—put, and *agreed to.*

Motion made, and Question, " But the occupier should be permitted to claim to be rated and be rated in manner prescribed by the existing law"—(The *Chairman*),—put, and *agreed to.*

Motion made, and Question, " (19.) That when the owner and occupier are rated, the owner and occupier should be both liable for the payment of the rates to the overseer without affecting any contract between the owner and occupier respecting the same "—(The *Chairman*),—proposed;—and by leave withdrawn.

Motion made, and Question, That " (21.) Where the owner is rated and gives the overseer notice of his intention to pay the rates, the demand note for the rates should be left at the owner's residence, if within the parish"—(The *Chairman*),—proposed;—and by leave withdrawn.

Motion made, and Question, " (24.) That any such rateable occupier of a dwelling-house for which the rates shall have been paid at the appointed time, shall be deemed qualified to vote under Sect. 3 of the Act, cap. 162, of 1867 "—(The *Chairman*),—proposed;—and by leave withdrawn.

Motion made, and Question " (25.) That any occupier who shall have ceased to occupy any dwelling-house, and shall not have repaid the owner any rate to which such occupier was liable, shall not be entitled to vote in respect of such occupation "—(The *Chairman*), proposed;—and by leave withdrawn.

Motion made, and Question, That " (26.) Where the overseer shall have omitted the name of any rateable occupier from the rate-book, and the name shall in consequence be omitted from the register of voters, the occupier on tendering the rates due, if any, shall be entitled to have his name inserted in the register of voters in respect of such his occupation "—(The *Chairman*),—proposed;—and by leave withdrawn.

Motion made, and Question put, " That as the foregoing Resolutions would have the effect of making the payment of all local rates instead of the poor rate only, a condition of exercising the elective franchise, the provisions of the Reform Act of 1867, which make the elective franchise dependent on the payment of rates, would require reconsideration, with a view to prevent the disfranchising effect which would otherwise follow "—(Mr. *Lefevre*).—The Committee divided:

Ayes, 5.	Noes, 7.
Mr. Lefevre.	Mr. Woodd.
Mr. Villiers.	Mr. Powell.
Mr. Goschen.	Sir M. Beach.
Mr. St. Aubyn.	Mr. Goldney.
Mr. Trevelyan.	Colonel Hogg.
	Mr. Paull.
	Mr. Floyer.

Postponed paragraphs considered.

Paragraphs 1—15, *agreed to*; some with amendments.

Paragraphs 16 and 17, *postponed.*

Paragraphs 18—21, *agreed to*; some with amendments.

Paragraph 22:—Amendments made.—Another Amendment proposed, after the word " rate," to add the words, " it also followed the example of the previous Local Rating Acts in permitting a rebate of not more than 50 per cent. of the rates to the owners, in consideration of their paying for empty houses, for cases of removals and insolvent tenants, and for the cost of collection. It will thus be seen that what is called ' compounding ' involved two distinct operations; the one throwing upon the owners instead of the occupiers the legal responsibility for the rates, the other granting the owners a rebate or deduction from the rates, which was commonly 50 per cent., but under some Local Acts as high as 75 per cent. "—(Mr. *Lefevre*).—Question, " That those words be there added. "—The Committee divided:

Ayes, 4.	Noes, 5.
Mr. Lefevre.	Mr. Woodd.
Mr. Goschen.	Mr. Powell.
Mr. Floyer.	Sir M. H. Beach.
Mr. St. Aubyn.	Colonel Hogg.
	Mr. Paull.

Amendment

Amendment proposed, after paragraph 22, to insert the following paragraph in the Draft Report:—"In many parishes where the Small Tenements Act has not been adopted, a custom has grown up, under which, by arrangement between landlords, their tenants and the parish officers, the owners of small tenements paid the full rate directly to the collectors, charging their tenants for it in the rent. A recent return shows that in the Parliamentary boroughs where no legal compounding was in force, such arrangements had been effected in the case of 98,000 out of the 237,000 householders below 10*l.* At Exeter the landlords pay full rates for their tenants in respect of all houses under 6*l.*, 1,300 in number. At Rochdale the return shows that there are 6,140 such cases, at York, 3,900, at Stockport 1,720, and at Leeds, in the only parish where the Small Tenements Act has not been adopted, there are 5,600 such cases.

"At Liverpool a voluntary system of compounding had been adopted; the owners of houses below 12*l.* in value, to the number of 25,000, by arrangement with the parish officers, paid half the amount of the rates, and it was usual for the latter under the provisions of a local Act to excuse the occupiers the other half of the rates. The arrangement does not appear to have been strictly legal, but it was never questioned. The difference between the case of Liverpool and that of Exeter and Rochdale was, that at the former the full rates not being paid, the occupiers were not entitled to vote in vestry or for the municipality; while at the latter, full rates being paid by the owners, those rights were lawfully exercised by the occupiers"—(Mr. *Lefevre*).—Question, That this paragraph be inserted in the Draft Report,—put, and *agreed to.*

Paragraph 23, amended, and *agreed to.*

Paragraph 24, amended, and *agreed to.*

[Adjourned till Thursday next, at Twelve o'clock.

Thursday, 18*th June* 1868.

MEMBERS PRESENT:

Mr. AYRTON in the Chair.

Mr. Lefevre.	Mr. Paull.
Sir M. H. Beach.	Mr. Goschen.
Mr. Woodd.	Mr. Hardy.
Mr. Powell.	Mr. Goldney.
Mr. Kekewich.	Colonel Hogg.
Mr. Floyer.	Mr. St. Aubyn.

Postponed paragraphs 16 and 17 amended, and *agreed to.*

New paragraph inserted.

Amendment proposed, to insert the following new paragraph in the Draft Report:—"The evidence clearly shows that, as a general rule, parishes are likely to benefit, in a financial point of view, by the abolition of composition; and it may be stated as another objection to that system, that besides the inevitable loss to the parish from the allowance made to the owners, there is reason to believe that property was often rated below its real value in order to bring it within the limit under which composition was allowed. It may appear to be of some advantage to the parish that landlords should pay some rate on a class of property which is often empty; but it is difficult to justify the principle by which tenements below a certain value are, if empty, subject to a burden from which those above that limit would in such a case, be altogether exempt"—(Sir *M. H. Beach*).

Question proposed, That this paragraph be here inserted:

Amendment proposed to the proposed Amendment, by leaving out, in line 1, the word "clearly"—(Mr. *Goschen*).—Question put, That the word "clearly" stand part of the proposed new paragraph.—The Committee divided:

Ayes, 9.	Noes, 3.
Mr. Woodd.	Mr. Goschen.
Mr. Powell.	Mr. Lefevre.
Sir M. H. Beach.	Mr. St. Aubyn.
Mr. Hardy.	
Mr. Goldney.	
Colonel Hogg.	
Mr. Kekewich.	
Mr. Floyer.	
Mr. Paull.	

Question, That this paragraph be inserted in the Draft Report,—put, and *agreed to.*

Paragraph 25.—Amendment proposed, to leave out from the first word "it," in line 1, to the word "repeal," in line 3, in order to insert the words "It will be observed that the present state of the law respecting the rating of owners instead of the occupiers of property, notwithstanding the many manifest advantages to all parties resulting from the collection of rates from owners instead of from occupiers, is very anomalous" —(Mr. *Goschen*)—instead thereof.—Question, That the words proposed to be left out stand part of the paragraph,—put, and *agreed to.*—Amendments made.—Question put, That this paragraph as amended stand part of the proposed Report.—The Committee divided:

Ayes, 8.	Noes, 5.
Mr. Woodd.	Mr. Goschen.
Mr. Powell.	Mr. Lefevre.
Sir M. H. Beach.	Mr. St. Aubyn.
Mr. Hardy.	Mr. Floyer.
Mr. Goldney.	Mr. Trevelyan.
Colonel Hogg.	
Mr. Kekewich.	
Mr. Paull.	

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"The evidence of the witnesses examined before the Committee affords abundant confirmation of these remarks"—(The *Chairman*).—Question, That this paragraph be inserted in the Draft Report,—put, and *agreed to.*

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"Your Committee have already recommended that all local rates should be merged in one, and be assessed and collected together; but this cannot be carried out while the law remains as above described; and a full consideration of the objections to composition, and of the advantages which would result from the adoption of a uniform system of rating throughout the country, have led your Committee to the opinion that the law should be still farther amended, and that so much of any public or local Act as permits composition for rates for public purposes, should be repealed"—(Sir *M. H. Beach*).—Question, That this paragraph be inserted in the Draft Report,—put, and *agreed to.*

Paragraphs 26—28, *disagreed to.*

Paragraph 29, amended, and *agreed to.*

Paragraph 30, *disagreed to.*

Paragraph 31, amended, and *agreed to.*

Paragraph 32, *disagreed to.*

Paragraphs 33 and 34, amended, and *agreed to.*

Motion made, and Question proposed, to leave out paragraphs 35—43—(Sir *M. H. Beach*).—Question put, That the paragraphs proposed to be left out stand part of the Draft Report.—The Committee divided:

Aye, 1.	Noes, 13.
Mr. Hodgkinson.	Mr. Goschen.
	Mr. Lefevre.
	Mr. Woodd.
	Mr. St. Aubyn.
	Mr. Powell.
	Sir M. H. Beach.
	Mr. Hardy.
	Mr. Goldney.
	Colonel Hogg.
	Mr. Kekewich.
	Mr. Floyer.
	Mr. Paull.
	Mr. Trevelyan.

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"4. It has been stated to your Committee that considerable dissatisfaction has arisen among the occupiers of small tenement property owing to this alteration of the law; but it is obvious that any change in so important a matter, affecting the social interests of great numbers of people, would, of necessity, at first cause much inconvenience to all parties

parties concerned; and, in many cases, other causes have tended to foster a feeling of annoyance among the new ratepayers. Thus, at Birmingham, Brighton, Liverpool, and Wolverhampton, landlords have endeavoured to reap a pecuniary advantage from the change by exacting the same rents as they received when they themselves paid the rates; at Hulme and Northampton there has been a political agitation in connection with a more extended franchise; and, generally, there has been an objection on the part of the collectors to the increased trouble which they expected. But this annoyance appears even now to have greatly subsided, and, doubtless, some of it may be traced, as at Brighton and Wolverhampton, to the temporary existence of great distress among the working classes; or, as at Northampton, to some increase in the assessment of cottage property which had previously been considerably underrated"—(Sir *M. H. Beach*).—Question proposed, That this paragraph be here inserted:

Amendment proposed to the proposed Amendment, in line 3, by inserting after the word "law," the words:—"12. Nearly all the witnesses examined by your Committee have been parish officers, who naturally regard the question from the point of view of the interest of the parish as a whole, but their evidence has sufficiently brought out points affecting the individual interests of the occupiers of small tenements which were subject to the change. Almost without exception an increased charge has accrued to these occupiers in the shape either of rates or rent, contrary to the intentions of the Reform Act of 1867, as expressed in the 7th section"—(Mr. *Lefevre*).—Question, That those words be there inserted,—put, and *negatived*.

Amendments made.

Question, That this paragraph, as amended, be inserted in the Draft Report,—put, and *agreed to*.

Another Amendment proposed, to insert the following new paragraph in the Draft Report:—"There remains, however a substantial inconvenience felt by the occupiers of this class of property in the payment of their rates, arising from the fact that the collection is often made in sums inconveniently large, and it is obvious that where a yearly rate is levied the weekly tenant may often find a real difficulty in arranging for the payment of a rate made for a term so much longer than that of his own occupation. If this difficulty were obviated by a system of more frequent collection, it appears to be generally agreed that the main objection to personal assessment would be removed"—(*Sir M. H. Beach*).—An Amendment made:—Question, That this paragraph as amended be inserted in the Draft Report,—put, and *agreed to*.

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"14. Your Committee have already observed that where the occupiers were rated, voluntary arrangements have frequently been made between the owner and occupier for the payment of the full rate by the former. This plan appears to have been extensively adopted in boroughs not under Compounding Acts, and a similar arrangement is beginning to grow up in those boroughs where composition has been abolished. If this were universally carried out, the parish would of course receive nearly the full amount of the rate, and there would be no financial drawback to the existing system; but your Committee think that, judging from what happened at Manchester before the Local Act was obtained, landlords may be indisposed to enter into such arrangements except for the better class of tenants; and thus the poorest may be left for the parish to collect from, and be eventually excused on the ground of poverty. This has not yet been the case to any large extent, as is proved by the small amount of rate excused in Stockport, Oldham, and Sheffield; but if, for the reason adverted to, such a system should be considerably extended, much of the lower class of property will become really exempt from the payment of any rate; and on this very ground the owner will be able to obtain a larger rent from his tenant, and thus make a profit out of the rate which the parish would lose. Your Committee have, for this reason, thought it desirable to include in their recommendations a scheme which will remedy such an evil, and ensure that all property, when beneficially occupied, should be liable to the payment of some rate. Such a practice would be manifestly unjust to the other ratepayers, and might cause a considerable loss in the collection of the rate; but on the other hand, it may be argued on behalf of the owner of small tenement property, that only the poorest of his tenants would be thus excused, and that as the same causes would equally prevent them from paying their rents, he could not fairly be called upon to pay the full rate on behalf of tenants whose rents were in arrear. Your Committee, though anxious to secure the payment of the full rate in all cases where property is beneficially occupied, feel that there is much force in this objection, and that some allowance may properly be made on this account; and are therefore of opinion that the owner of every tenement, the occupier of which has been excused payment of rates on the ground of poverty, should, after due notice, become liable to two-thirds of the rate excused"—(*Sir M. H. Beach*).—Question, That this paragraph be inserted in the Draft Report,—put, and *agreed to*.

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"Your Committee deem it right to observe, that the recommendations they have made would materially affect the enjoyment of the political rights of the occupiers of property; and they think it desirable that the provisions of the Reform Act of last year should be amended, so that no inconvenience may arise from the proposed changes"—(The

Chairman).—Question put, That this paragraph be inserted in Draft Report.—The Committee divided:

Ayes, 5.	Noes, 9.
Mr. Goschen.	Mr. Woodd.
Mr. Lefevre.	Mr. Powell.
Mr. St. Aubyn.	Sir M. H. Beach.
Mr. Trevelyan.	Mr. Hardy.
Mr. Hodgkinson.	Mr. Goldney.
	Colonel Hogg.
	Mr. Kekewich.
	Mr. Floyer.
	Mr. Paull.

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"Your Committee have not deemed it expedient to consider how far the enjoyment of political rights would be affected by the recommendations contained in this Report, which they have summed up in the following Resolutions"—(Mr. *Woodd*).—Question put, That this paragraph be inserted in the Draft Report.—The Committee divided:

Ayes, 6.	Noes, 8.
Mr. Goschen.	Mr. Hodgkinson.
Mr. Lefevre.	Mr. Powell.
Mr. Woodd.	Mr. Hardy.
Mr. St. Aubyn.	Mr. Goldney.
Sir M. Beach.	Colonel Hogg.
Mr. Trevelyan.	Mr. Kekewich.
	Mr. Floyer.
	Mr. Paull.

Another Amendment proposed, to insert the following paragraph in the Draft Report:—"The conclusions at which your Committee have arrived are expressed in the following Resolutions:"—(Mr. *Paull.*)—Question, That this paragraph be inserted in the Draft Report,—put, and *agreed to.*

Question, That this Report, as amended, be the Report of the Committee to the House,—put, and *agreed to.*

Ordered, To Report, together with Minutes of Evidence and Appendix.

EXPENSES OF WITNESSES.

NAME of WITNESS.	PROFESSION or CONDITION.	FROM WHENCE SUMMONED.	Number of Days absent from Home, under Orders of Committee.	Expenses of Journey to London and Back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
G. L. Saunders	Agent	Sheffield	Three	3 – –	3 3 –	6 3 –
James Phillips	Clerk	Wolverhampton	Three	2 2 –	3 3 –	5 5 –
J. T. Trobridge	Clerk	Exeter	Three	3 5 –	3 3 –	6 8 –
James Gough	Clerk	Birmingham	One	1 15 –	1 1 –	2 16 –
J. W. Hemmings	Clerk	Brighton	Two	2 5 –	2 2 –	4 7 –
Alfred Morris	Clerk	ditto	Two	2 5 –	2 2 –	4 7 –
Wm. Thompson	Clerk	Birmingham	Three	3 10 –	3 3 –	6 13 –
F. J. Fletcher	Clerk	Edgbaston	Two	2 5 –	2 2 –	4 7 –
Thomas Lings	Clerk	Manchester	Three	2 16 6	3 3 –	5 16 9
W. Griffiths	Surveyor	ditto	Three	2 16 6	3 3 –	5 16 9
H. J. Hagger	Collector	Liverpool	Three	2 18 6	3 3 –	6 1 6
E. J. Dogget	Clerk	Bristol	Four	2 12 –	4 4 –	6 16 –
William Wrigley	Clerk	Oldham	Three	2 6 –	3 3 –	5 9 –
Frederick Parker	Surveyor	Northampton	Three	2 5 –	3 3 –	5 8 –
George Chapman	Gentleman	Stockport	Three	2 12 6	3 3 –	5 15 6
Henry Walker	Magistrate	Wolverhampton	Three	2 10 –	3 3 –	5 13 –
				Total £.		87 2 6

MINUTES OF EVIDENCE.

LIST OF WITNESSES.

Monday, 23*rd March* 1868.

	PAGE
Wlliam Golden Lumley, Esq. - -	1

Thursday, 26*th March* 1868.

William Golden Lumley, Esq. -	26

Monday, 30*th March* 1868.

Mr. George L. Saunders - -	50
Mr. James Phillips - - - -	57
Mr. William Thompson and Mr. John Gough - - - - -	71

Thursday, 2*nd April* 1868.

Mr. William Thompson - - -	74
Mr. Joseph Watts Hemmings - -	87
Mr. Alfred Morris - - - -	93
Mr. James T. Trobridge - -	96

Tuesday, 21*st April* 1868.

Mr. William Golding Davis - -	99
Mr. Robert Voss - - - - -	111

Thursday, 23*rd April* 1868.

Mr. William Griffiths - - -	118
Mr. Thomas Lings - - -	131
Mr. Frederick Johnson Fletcher -	140

Monday, 27*th April* 1868.

	PAGE
Mr. Henry Joseph Hagger - -	143
Mr. Edward Greenfield Doggett -	158

Thursday, 30*th April* 1868.

Mr. Francis Plaw - - -	166
Mr. William Wrigley - - -	175

Monday, 4*th May* 1868.

Mr. Frederick Parker - - -	182
Mr. Jacob Henry Tillett - -	190

Thursday, 7*th May* 1868.

James Reddecliffe Jeffery, Esq. -	201
Henry Walker, Esq. - - -	217

Friday, 8*th May* 1868.

Mr. George Chapman - - -	224

Monday, 11*th May* 1868.

John Lambert, Esq. - - -	235

Monday, 18*th May* 1868.

Thomas Sargent, Esq. - - -	255

MINUTES OF EVIDENCE.

Monday, 23rd March 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.	Colonel Hogg.
Mr. Ayrton.	Mr. Kekewich.
Mr. Floyer.	Mr. Shaw-Lefevre.
Mr. Goldney.	Mr. Paull.
Mr. Goschen.	Mr. Powell.
Mr. Secretary Gathorne Hardy.	Mr. Trevelyan.
Mr. Hibbert.	Mr. Villiers.
Mr. Hodgkinson.	Mr. Woodd.

ACTON SMEE AYRTON, Esq., IN THE CHAIR.

WILLIAM GOLDEN LUMLEY, Esq., called in; and Examined.

W. G. Lumley, Esq.

23 March 1868.

1. *Chairman.*] YOU are an officer of the Poor Law Board, I believe?—I am Assistant Secretary.

2. Have you directed your attention from time to time, to the law relating to the rating of small tenements, and the collection of those rates?—I have.

3. Will you be good enough to state to the Committee when the first material change took place in the general law relating to the assessment and collection of those rates?—The 59 Geo. 3, c. 12, was passed on the 31st of March 1819, and was the first general Act that provided for the rating of owners in the place of the occupiers.

4. Can you explain to the Committee what was the state of the law, and the practice previously to the passing of that Act?—The Act of Elizabeth had imposed the rate upon the occupiers of lands and houses and other incorporeal hereditaments, and also upon the inhabitants according to their capacity and ability. It appears that for a long time no difficulty arose in regard to the rating of the occupiers of houses; but in the reign of Queen Anne, Lord Holt pronounced a judgment which probably gave rise to the practice which very shortly afterwards commenced. Lord Holt decided that where a house was divided in regard to the occupation, so that one person occupied a portion of it, and another person, whom he called the owner (the landlord as we say) occupied another, there must be a separate rating for each part. That of course affected very much the assessment upon houses in populous places, more especially in the metropolis; and, as far as I have been able to trace, one of the earliest Acts of all was the Act for regulating the rating in the parishes of St. Margaret's and St. John's Westminster.

5. That was a Local Act?—Yes, that was a local Act; it is referred to at page 62, in Mr. Glen's work upon the Small Tenements Rating Acts. It was the 25th of Geo. 2, c. 23, and it enabled the parish officers to rate the owners of any houses let in separate apartments. It would be rather troublesome to go through the whole of them; but from that time downwards, until the 59th of Geo. 3, a vast number of Acts were passed (the whole of which are set out in abstracts in the appendix to Mr. Glen's little book), and were in operation, containing various provisions, not only dealing with houses let out in separate apartments, or let out ready furnished, but also dealing with houses that were of a low rate, varying in value throughout the whole of these Acts of Parliament from, I believe, about 30*l.* down to 6*l.* or 7*l.*; I do not know whether it would be of any use to go through the whole of them, but if it is of any advantage to the Committee I can give the abstracts of some of the cases.

6. Can you give in any concise form a statement of the different cases that are provided for throughout those Acts which were passed previously to the 59th of Geo. 3, and will you state whether they were applied to the metropolis solely?—Most of them apply to the metropolis, but not all, because there are similar Acts which existed for many of the large cities and towns in the country; and then, also, there is considerable variation in the provisions; but, for the most part, they enable the owners to be rated where the houses are let out in separate apart-

W. G. Lumley, Esq.

23 March 1868.

ments, furnished or unfurnished, or where the yearly rent of the premises is under a certain sum, or where the rent is collected at shorter periods than yearly.

7. Mr. *Kekewich.*] What is that certain sum?—The sums vary.

8. *Chairman.*] One of the cases is the case where the premises are let for a less period than a year?—Yes, where the rent is reserved for a less period than a year, and also where the premises are let for less periods than for a year.

9. In regard to houses let out either furnished or in separate apartments was the amount unlimited as to rent, or limited?—Mostly unlimited.

10. Mr. *Villiers.*] You do not mean. I presume, that the rent of the house was unlimited, because I take it that it was a peculiarity of all these Acts, that there was a limited amount mentioned in them?—No, not where the house was let out in separate apartments, or for short terms. As I say, Lord Holt held that you must rate separate occupations separately. It was a very inconvenient system if the houses were let out into separate apartments, to have to rate every separate apartment, whatever the value of the apartment might be, and therefore to obviate that inconvenience, the Local Act enabled the parish authorities to rate the landlord.

11. Mr. *Hibbert.*] Were these Local Acts in operation at the time of the passing of the Reform Act?—Yes, almost all of them.

12. *Chairman.*] Are you aware whether the attention of Parliament was directed to this growing system rating the owner, and the mode of collecting rates, and the difficulties attendant upon it, previous to 1819?—Yes.

13. Was there a Committee appointed to investigate that matter?—There was.

14. Can you give us the general character and result of that investigation?—I can. It would not take very long if I were to read what I have extracted from the Report of the Committee. The Committee made its Report in 26th March 1813. The paper I have seen does not give me the name of the person who presided over that Committee, but I rather think that it must have been Mr. Sturges Bourne. "The Committee appointed to consider of the Provisions which have been introduced into Local Acts for building houses for the poor, or the better collection of the poor's rates, or the management, maintenance, or regulation of the poor of any parishes or districts, and to whom the different Acts which have been passed since the 1st day of January 1800 for those purposes, was referred, and who were ordered to report their observations on such of the provisions contained therein as they should think deserving the consideration of the House, and whether anything and what ought to be done by the House in relation thereto, have examined the matters to them referred, and agreed to the following Report. Your Committee have looked into the different Acts of Parliament referred to their consideration, and observe that there are contained in the said Acts various provisions well deserving the further consideration of the House. And, in the first place, they observe in many of those Acts a provision for rating to the rates for the relief of the poor, the landlords or owners of houses let at small rents, or in divided apartments, or in lodgings, or whereof the rents are payable at shorter periods than quarterly. Your Committee beg to call the attention of the House to the principle of 43 Elizabeth, c. 2, which first established the rate for the relief of the poor, and directed that they should raise weekly or otherwise by taxation of every inhabitant and occupier a sufficient sum for that purpose." Then they quote the Statute of Elizabeth, which perhaps it is hardly necessary to read now, then they say, "Your Committee cannot refrain from expressing their alarm at so considerable a departure from the wholesome principle, as appears to them likely to arise from this alteration in the persons contributing to this rate from those who are necessarily resident on or near the spot, and therefore necessarily acquainted with the necessities and wants, and the means and abilities of maintaining themselves and families of those who apply for relief out of such money, for others who reside at a distance, therefore not likely to be capable of forming any opinion thereof, or giving any useful control over or check upon an improvident, undue, or improper expenditure of the sum raised for such relief. Your Committee beg leave further to observe that they find this provision, accompanied by another provision authorising the compounding with any such landlord or owner so rated for a rate at a diminished value; this provision appears to your Committee open and very liable to abuse and collusion, and as likely to be oppressive to the lower classes of the community, whose situation in life compels them to reside in such houses, as it must be obvious that no landlord or owner would be likely to compound, unless with the certainty or reasonable prospect, and always with the intention of exacting from his tenant more in the shape of increased rent than would be the fair compensation, or simple reimbursement of what he is to pay towards the poor rate." Having made that recital, they go on, "Nevertheless your Committee are aware that from the very great increase of population since the reign of Her late Majesty Queen Elizabeth, there may be parishes or districts in which the number of people entitled to relief out of the poor rates, as well as the number of occupiers and inhabitants, may have so increased, that it may be very inconvenient if not altogether impossible to levy and collect sufficient sums for their relief of all the occupiers and inhabitants of houses so circumstanced as those described in the provisions above alluded to, within the short intervals prescribed by the principle of the Statute above alluded to, or during the periods which many of the inhabitants or occupiers of such houses may continue resident therein, and that in such cases though not in any other, it may be expedient to authorise some departure from the general law by some special provision of the Legislature adapted to each particular case; and should the House be of such opinion, it further appears to your Committee that in all cases of such special interferences of the Legislature some further notices than are at present required by the Standing Orders of the House should be required to be given. That such landlords and owners may be apprised thereof, and their attention awakened to the alteration intended to be made upon them, and that they may see that they are not affected thereby, beyond what the exigency of the case may require." That was the Report of the Committee in 1813.

15. Was there any further investigation by a Committee before the Act of 59th of Geo. 3?—I do not find that anything else was done with reference

reference to this part of the Report. But in 1819, which was four or five years afterwards, the Legislature passed their general provision in Sturges Bourne's Act, which provides the system of rating which was to be adopted by parishes.

16. Will you be good enough to state the leading points of that Act?—The 19th section of the Act, begins by a recital very much to the effect of what the Committee just referred to.

17. Perhaps you had better read the recital?—"Whereas in many parishes, and more especially in large and populous towns, the payment of the poor's rates is greatly evaded by reason that great numbers of houses within such parishes are let out in lodgings, or in separate apartments, or for short terms, or are let to tenants who quit their residences, or become insolvent before the rates charged on them can be collected; and it hath been found that in many instances the persons letting such houses do actually charge and receive much higher rents for the same upon the ground and expectation that the occupiers thereof cannot be effectually assessed to the poor's rates, and will not be charged with or required to pay such rates, and do thus obtain an undue advantage to themselves, and by means of the premises, the other inhabitants of such parishes are unjustly compelled to pay much more than their fair and due proportions of the charges of relieving and maintaining the poor." After that recital it proceeds to enact that, "it shall be lawful for the inhabitants of any parish in vestry assembled, and they are hereby empowered to resolve and direct, that the owner or owners of all houses, apartments, or dwellings, in such parishes, being the immediate lessor or lessors of the actual occupier or occupiers, which shall respectively be let to the occupiers thereof at any rent or rate not exceeding twenty pounds, nor less than six pounds, by the year, for any less term than one year, or on any agreement by which the rent shall be reserved or made payable at any shorter period than three months, shall be assessed to the rates for the relief of the poor, for or in respect of such houses, apartments," &c., "instead of the actual occupiers." Then the inhabitants in vestry assembled may rescind and vary that resolution, "as they shall see occasion, so that no such resolution or direction shall extend to assess or charge the owner of any house," &c., "which shall be let at a greater rent than twenty pounds, or less than six pounds;" and then the churchwardens and overseers are "required to carry into effect all such resolutions and directions of the inhabitants in vestry assembled," and "to assess by a fair and equal pound rate, the owner or owners being the immediate lessor or lessors of the actual occupier or occupiers of every house," &c., "according to the actual rent at which every such house," &c., "shall be let after making a reasonable deduction from such rent not exceeding in any case one-half of the same." And then provision is made for enforcing the payment from the owners. Then it goes on to provide in Section 21, "That every person receiving or claiming the rent of any such house, apartment, or dwelling, for his or her own use, or receiving the same for the use of any corporation, aggregate, or of any landlord or lessor who shall be a minor under coverture, or insane, or for the use of any person who shall not be usually resident within twenty miles from the parish in which any such house, apartment, or dwelling shall be situated, shall for this purpose be deemed and taken to be, and shall be rateable as the owner thereof." That defines who was to be the owner, and subject to be rated in lieu of the occupier.

18. Is there a provision defining the liability of the tenant or the occupier where the owner did not pay?—Yes; if the owner did not pay, then the occupier was liable to have his goods distrained in respect of the rate so due, limited to the amount of the rent which he might owe his landlord.

19. Mr. *Villiers.*] And there was a power to deduct the same from the rent, was there not?—There was a power to deduct the same from the rent.

20. *Chairman.*] Is the distraint limited to the rent actually owing, or is he bound to pay the rate, deducting it from the accruing rent?—The Act says, "So that in no case any greater sum be raised by distress of the goods and chattels of any such occupier, than shall at the time of making such distress be actually due from such occupier for rent of the premises on which such distress shall be made."

21. So that the distress could be made *toties quoties*, for example, and his rent collected for the payment of the rate. That would be the process, would it not, under that Act?—I am not quite prepared to say that the Courts would allow a man to have his goods distrained upon more than once. I am not aware that that has been so decided.

22. That Act would seem to differ from the Acts which you have mentioned in limiting the composition at all events to houses under 20 *l.* in value?—Yes; under 20 *l.* and above 6 *l.*; those were the two limits.

23. Is it the general effect of that Act, that when it is put in force it is compulsory upon the local authorities, and on the landlord and on the occupier, and no one has any option to exempt himself from its operation?—No option. There is a provision which perhaps might be noticed, that this is not to take effect in all parishes, because "nothing in this Act contained shall extend or be construed to extend to give any power or authority to assess the owner (not being the occupier) of any house, apartment, or dwelling, in any city, borough, or town corporate, in which the right of voting for the election of members to serve in Parliament shall depend upon the assessment of the votes to the poor's-rate, or to vary or affect the manner of assessing and charging any of the inhabitants or occupiers of houses, lands, or tenements, within any such city, borough, or town corporate." Upon that proviso the question has arisen which has never, in fact, been properly decided as to whether it extends to any borough that did not return Members to Parliament at the time when the Act was passed. It has been urged that inasmuch as the Act of 1832 rendered payment to the poor-rate part of the qualification of a borough voter in those boroughs returning Members, this Act could not be put in force. There is a sort of judgment which is not to be found in any authorised report, but of which we have had some intimation in which one of the judges sitting in the Bail Court held that this proviso did not extend to the new boroughs, but I have not been able to learn that it has ever been attempted to be acted upon in the new boroughs.

24. Can you explain to the Committee why houses under 6 *l.* were exempted from the ope-

W. G. Lumley, Esq.

23 March 1868.

ration of that Act?—A publication of mine appeared some years ago upon the Small Tenements Rating Act; I then had to consider this subject, and I will venture to read my observation there: "It has not been generally known why property under 6*l.* was exempted from the operation of the statute. Probably the two great objections which have been urged against the general measure may have prevailed with the Legislature in 1819. It is said that, assuming that this property is rated in the name of the occupier, and that he pays the rate or is excused from paying it, the owner is not affected by the assessment, and that the result is the same to him if the property be wholly exempt. He obtains, in either case, a certain return of interest upon the capital which he lays out in building cottages. Whereas if the rate be assessed upon him, and he must pay it, his profit is diminished, his inducement to lay out his capital in such investment is lessened; he will build fewer cottages, and thus the comforts of the poor, which depend greatly upon an abundant supply of cottages, will be reduced. Hence a strong objection has been urged against the measure now under consideration by persons whose philanthropic views had led them to advocate all measures for improving the condition of the poor."

25. Are you aware of what was the practice in assessing rates at that time with regard to property under the value of 6*l.*?—I will come to that presently.

26. Mr. *Goschen.*] What measure was that "under consideration"?—This Act of 59th of Geo. 3. "Again, it is shown that in many parts of the rural districts the owners of property, and particularly lords of manors, where there is much waste or common land, have either erected cottages for the habitation of their poor labourers, or have allowed such poor persons to build cottages for themselves. In both cases small rents, merely amounting to acknowledgments of tenancy, have been exacted by the owners of the soil, but a rent approximating to the value of the property has not been taken. It has been urged that it would be unreasonable to assess the legal owners of these cottages upon their annual value; that if the owners be so assessed, they must either dispossess the occupants of their cottages and allow them to fall into decay, or must charge this rate upon the occupants by increasing their rents; so that the class intended to be relieved by the process would in the result be much distressed, and have to pay the rate. It is probable that these objections prevailed with the Legislature at the time of the passing of the 59th Geo. 3, c. 12, and caused the limitation referred to." That is all that I was able to state as to the reason for it; but of course this may be also noticed as a matter of fact, that it is evident that the Committee whose report I have referred to were dealing with houses in large towns, where the rating of property under 6*l.* was probably not a matter of material consideration. The whole scope of this Act shows that it was one referring to populous places, and to parishes where there would be vestries meeting to assess houses rather than to assess cottages.

27. *Chairman.*] Are you aware whether any practice had grown up in England of not assessing at all the cottages occupied by the peasantry and the working people, and under the value of 6*l.*?—Yes; there is reason to suppose that it was so, and it continued to be the practice until the Poor Law Commission was established in 1834.

28. Are you aware of the Act of the 54th of George 3rd, which enables an overseer with the authority of a justice of the peace, to exempt people who are called poor, which was passed for the purpose of legalizing that practice which had grown up?—Yes; I was going upon that point to say, that that Committee, in 1813, continued their Report thus (I leave out all the passages which referred to other matters): "The attention of your Committee was next called to clauses authorising the persons making, collecting, and controlling the rates for the relief of the poor, to relieve against the assessment, or excuse the payment of rates so made; and it appears to your Committee that this authority is open to great abuse, and that the clause ought to be repealed; but, at the same time, it appears to your Committee that if power were given to one or more justices out of general session, on application of any party rated, and hearing the party applying, and the persons interested as aforesaid; or on the non-attendance of such persons on proof of service of a summons having been served on such persons as aforesaid, and being satisfied of the poverty of the party to pay such rate, to excuse and discharge such party therefrom; or to make any order respecting any apportionment of any such rate as to such justice or justices should seem reasonable, would be attended with general good, and be open to little if any abuse." That was the recommendation of the Committee, because in many of these local Acts there will be found provisions enabling the vestries to excuse persons where they deemed it necessary on the ground of poverty.

29. In those Acts was there any limit of the rental which would justify them in making the excuse, or was it absolutely at their discretion?—I think it was absolutely at their discretion; that part of the Committee's Report was immediately carried into effect. The 54th of George 3rd., chap. 170, sect. 11, enacts, "That it shall and may be lawful for any two or more of his Majesty's justices of the peace acting for the county, riding, division, or jurisdiction, in which any district, parish, township, or hamlet shall be situated in petty sessions assembled, on application made to them by any person rated to any rates or cesses within any such district, township, parish, or hamlet, to be discharged therefrom, and proof of his or her inability through poverty to pay such rate or cess, with the consent of the churchwardens and overseers of such district, parish, township, or hamlet, or of such other person or persons as is or are competent to act under the authority of any Act or Acts of Parliament, for the ordering, management, control, or direction of the poor of any such district, parish, township, or hamlet, to order and direct that such person shall be excused from the payment of such rate or cess, and to strike out his or her name therefrom; and the sum at which such person was so rated in such rate or cess shall not thereafter be collected, or any person or persons charged therewith, or in any manner called or liable to account for the same, or for omitting to collect or receive the same.

30. Mr. *Goldney.*] That is the Act now existing?—Yes; that Act having passed, the practice no doubt, to a very large extent, prevailed among the overseers of omitting to put these poor cottages into the rates at all; or if they were assessed, of omitting to collect the rates. Inasmuch as it was possible to obtain an excusal from the

the justices, it seems to have been treated as a matter of very great indifference whether they sought the interference of the justices, and, practically, the overseers either let them out altogether or never collected the rates at all.

31. Mr. *Villiers.*] Perhaps you are aware that in many of these cases the overseer knew that the cottagers were receiving relief?—He might or might not know that; very likely he did; and so that practice continued until the Poor Law Commission was established in 1834.

32. *Chairman.*] We may take it that it is your view that cottages or property of less value than 6*l.* were exempt, in order to give free scope to the operation of the Act previously passed, the 54th Geo. 3, by which the magistrates were to exempt altogether properties of small value from the rating if they thought fit?—I am not quite sure that that would be so, because taking this Act with the light of the report of the Committee upon it, I think it was contemplated not that there should be a large amount of excusals, and that numbers of people should be excused as a matter of course in long lists, as the practice has been, but that each case was to be deliberated upon and decided carefully upon the express consideration of its own particular merits. It only points to individual cases and not to a general excusal.

33. Mr. *Goldney.*] Would not the other theory hold that as the contemplation of the Act was to deal with houses let out as lodgings, and houses under 6*l.* probably would not be let out as lodgings, they should be exempt?—It is not confined simply to those cases of houses that are let out in apartments, but it also extends to what were called low-rented houses.

34. *Chairman.*] In considering the state of the law before this Act was passed, have you had your attention at all directed to the Act passed in the reign of George II., to facilitate the collection of rates from occupiers who were shifting, by compelling successive occupants to contribute to the same rate though they were not in occupation at the time the rate was levied?—Yes.

35. Do you know whether that Act has ever been put in force?—Very often; there is a great misunderstanding, I am bound to say, about the real effect of that Act of Parliament; it is the 17th of Geo. 2, c. 38, s. 12.

36. Perhaps you will read the section?—"And whereas persons frequently remove out of parishes and places without paying the rates assessed on them, and other persons do enter and occupy their houses or tenements part of the year, by reason whereof great sums are annually lost to such parishes and places; be it therefore enacted by the authority aforesaid, that where any person or persons shall come into or occupy any house, land, tenement, or hereditament, or other premises, out of or from which any other person assessed shall be removed, or which at the time of making such rate was empty or unoccupied, that then every person so removing from, and every person so coming into or occupying the same, shall be liable to pay to such rate in proportion to the time that such person occupied the same respectively, in the same manner and under the like penalty of distress as if such person so removing had not removed, or such person so coming in or occupying had been originally rated and assessed in such rate; which said proportion, in case of dispute shall be ascertained by any two or more of His Majesty's justices of the peace."

37. That Act is still in operation, is it not?—That Act is still in operation.

38. It seems to assume that you can rate unoccupied premises?—You can cause a person to pay rates in respect of unoccupied premises, that is to say, if they were unoccupied at the time the rate was made and a person comes into them afterwards.

39. Then you can rate an unoccupied property?—No, you cannot rate an unoccupied property at the time that it is unoccupied, and that is the mistake that people make. The name and the description of the property may itself appear upon the rate, and you may carry out against it in the columns different sums; but inasmuch as there is no name in the column for the occupier, of course there is no actual valid rate. But when a person comes into the premises, you put his name on to the rate, or, at all events, you get the money from him in proportion to the time which remains before the next rate.

40. Does not that Act state as one of the descriptions of cases property which at the time of the rate was unoccupied?—Yes.

41. Mr. *Villiers.*] But I think another case has arisen here; a man has occupied the premises and been rated; but he has run away or has been removed and another enters?—Yes.

42. I take it for granted that the rate he was made liable for was for the quarter for which the rate was made; he has gone away and left that rate unpaid. His successor is liable upon the whole quarter, with a remedy upon the first occupier for what he ought to have paid?—No; the liability for the rate remains in full upon the man who was in occupation at the time when the rate was made, and wherever he has gone to, and under whatever circumstances he may have given up his premises, he still remains liable. And it often is a matter of considerable hardship for a man under those circumstances. He may go into another parish and be put upon the rate of that other parish during the pendency of the rate in the first, and nevertheless he is bound to pay both.

43. What is the liability of the man who succeeds him?—The liability of the successor is between himself and his predecessor.

44. His only remedy is against his predecessor?—Yes; he should take care when he takes the tenement to see that the rates have been paid, on that an allowance is made to him in respect of the unpaid rates.

45. *Chairman.*] The parochial authorities have only power to claim from the successor the proportionate part due for his occupation?—That is true, but on the other hand, they have power to recover the whole from the man on the rate-book when they made the rate.

46. Will you refer again to the Act, and see whether there are not two cases; the one where the premises are not occupied at the time when the rate is made, and the other where the premises are occupied and the person rated goes away?—Yes; there are two classes of cases, the one where a person goes into premises empty or unoccupied at the time when the rate was made, and the other case in which a man goes in when the previous tenant has removed.

47. Can you explain what would be the practice under that Act with regard to the rating of a person who comes into occupation after a rate has

W. G. Lumley, Esq.

23 March 1868.

has been made; would there be a supplemental rate upon him?—No, an application would be made to the justices, and the justices would make an order upon him to pay the proportionate amount. And the Act of Parliament does not define how his name is to appear, if it is to appear at all, upon the rate. In point of fact where there is a proper collector he does enter the man's name.

48. It seems that in that case it is to be a special rating by a justice in respect of the particular partial occupation; the rate book itself that had been previously allowed and signed could not be altered probably?—That is so.

49. Is there any authority for rating unoccupied property in making the rate?—No.

50. Colonel *Hogg.*] But it is frequently done, is it not?—Yes, in this way an empty or unoccupied house is allowed to remain on the rate book, but there is nothing to be carried out against it.

51. *Chairman.*] The property is there, and it is marked in the rate book as unoccupied, therefore it is not rated?—It is left blank; strictly speaking, it ought not to be in the rate book at all; but it would be very inconvenient to leave it out. If, for instance, you have a range of houses and one is left out altogether from the rate book, it is very likely to be slipped when the next rate is made, therefore, in practice the collector or the overseers in making out the rate include the empty house; but they have no authority to rate anybody for it.

52. Or to rate the house?—Or to rate the house.

53. In point of fact the rate is made and allowed with nothing but the description of the house in it?—Yes.

54. Has anybody authority without the order of a magistrate to alter that rate?—No.

55. And therefore the mode in which that Act ought properly to be carried out would be that the occupier would go before the justice, and he would make a special rate upon that particular person for his partial occupation, but there would be no entry of that in the rate book, or there ought not to be?—The Act in point of fact is defective in its machinery; it does not provide for what the justice ought to do.

56. The effect of the Act (not having regard to the particular mode of carrying it out,) is that the property itself has the rate attached upon it, to be paid by any person who may occupy during the period that the rate may cover?—The effect of it is that a magistrate may order a proportionate part of the amount to be paid, but it would not do to say that the sum is to be carried out, and the whole of it collected. The figures in the rating column ought to be omitted.

57. Are you aware that the Act was found to be so defective and difficult to be put in practice in those cases, that special Acts began to be passed to remedy that defect, as well as others?—There are provisions for that purpose, but the provisions in some of the Local Acts which I have seen were very much the same as these; I mean that there is not much better provision made in the way of machinery, but in many of the Local Acts, especially in the Metropolis, the vestry have power to alter the rates and collect them, and to put persons in and take them out according as they deem right, upon representations made to them.

58. Have you given to the Committee the whole view of the law at the time of the passing of the 59th of Geo. the 3rd., relating to assessment?—Yes, it does not occur to me that there is anything else to add.

59. Mr. *Powell.*] You said that under Sturges Bourne's Act, the owner being rated, the occupier could be distrained upon to an amount not exceeding the amount of his rent due: what was the state of affairs in regard to the occupier under the earlier Acts of which you gave us a summary; was he liable under them?—They are so exceedingly various, that it is difficult to answer that question; no doubt, in some cases he was, but not always.

60. Generally, should you say that he was?—I rather think that generally they omitted altogether pursuing the occupier for the rate, if they could not get it from the landlord.

61. They omitted it in practice, do you mean, or omitted it necessarily under the statute?—There is no provision in the Local Acts, I think, to enable them to pursue the occupier, and to recover the rate from the occupier if the owner failed to pay it; I think that such is the general result of them; but their provisions in these details are so exceedingly varying that I should hesitate to pronounce any very positive opinion upon this point.

62. In cases where the owner is rated, and the house is empty, is there an entry made in the rate-book and the rate collected, because you stated that in cases where the occupier is rated, if the house was empty, there was no rate collected?—When the owner compounds (of composition I have not said anything yet,) that is to say, when he undertakes to pay not only for the houses which are occupied, but for the houses that are empty, then of course the owner's name appears upon the rate-book, and he appears in the column which carries out the rate upon him as owner.

63. Then the statements which you have just made apply only to the cases where the occupier alone is rated?—Yes, that is so.

64. Mr. *Woodd.*] I only want to have that point cleared up in regard to legal power. Was there any legal power to collect any rate from a person who might come into occupation between the periods of rates being made, the tenements having been unoccupied at the time of making the last rate?—There was no power previous to the 17th of George the 2nd.

65. But was there such a power previous to the Act of 1819?—There is no general Act upon the subject between the 17th of George the 2nd and the 59th of George the 3rd.

66. Mr. *Hodgkinson.*] With regard to the apportionment of the rates between the outgoing occupier and the incoming occupier, I think you said that if a person was in occupation at the time the rate was made, and quitted the following day, we will say, you would say that he was liable to pay the whole of that rate?—Yes.

67. Has he any remedy over against the incoming tenant who may succeed the next day?—Yes.

68. Will you point out where that occurs?—That remedy is given under the 17th of George the 2nd, the 12th section, "Where any person or persons shall come into or occupy any house, land, tenement, or hereditament or other premises, out of or from which any other person assessed shall be removed, or which at the time of making such rate was empty or unoccupied, then every person so removing from, and every person so coming into or occupying the same, shall

shall be liable to pay to such rate in proportion to the time that such person occupied the same respectively, in the same manner and under the like penalty of distress as if such person so removing had not removed, or such person so coming in or occupying, had been originally rated and assessed in such rate; which said proportion, in case of dispute, shall be ascertained by any two or more of his Majesty's justices of the peace." Therefore if the two parties disagree as to the proportion in which they ought to pay the rate between them, they must go before a justice of the peace, and the justice of the peace will settle it.

69. Is that a provision which is frequently acted upon?—I do not expect it is. I think that people who take houses satisfy themselves whether the rates are paid or not. I think that for the most part people protect themselves by seeing that the rates are paid.

70. Mr. *Shaw Lefevre.*] That clause which you have just mentioned does not provide for the case of the outgoing tenant having paid the full rate himself; it does not enable him to recover from the incoming tenant, does it?—I think it does. It is understood that in such a case the clause gives the outgoing tenant a right to go before the justice and say that he has paid so much of the whole rate, but he has only occupied a portion of the time, and that his successor must pay it back to him.

71. Mr. *Goldney.*] Practically, the magistrates make that order frequently?—That order is made.

72. Mr. *Goschen.*] Does the Act provide for there being two or three occupiers during the period for which the rate is made?—Not in terms; it uses the singular word, but it would have an operation in respect of several occupiers if it were not very inconvenient.

73. *Chairman.*] The Act only applies when the rate has not been paid, and it is a question on whom the whole amount has been levied by contribution?—The overseers are to have the money from the person who is in the occupation; they are to have it as soon as the rate is made; when the rate has been allowed and published, it is due, and they are entitled to have every sixpence from him.

74. The question you are asked is whether, if the occupier voluntarily pays, he can summon the successive occupier when he goes out in the middle of a quarter, and can compel him to refund part of the rate; whether, in fact, the Act applies at all to that case?—I have always understood the Act so to apply; that is the construction which we have put upon it.

75. Mr. *Hodgkinson.*] Would there not be great difficulty in apportioning the rate, because a rate is not necessarily made for any particular part of a year, but it is made to last till the money is expended?—That is so theoretically, but practically the rates are made for a definite period.

76. They are very irregular periods, are they not, and also very irregular amounts?—They may be made for irregular periods and for irregular amounts, but, for the most part, they are made for a given period; it may be that the rate is sometimes made in February, but still it is made for six months or for three months, and therefore it is known at the time when the rate is being made, for what period it is intended to last, but the law does not contemplate that the rate as a matter of absolute necessity shall last for that period or be limited to that period.

77. It might, and frequently does happen that a severe period of distress absorbs the money much more speedily than was expected when the rate was made?—That is very true; and all that can be said is that the justices before whom this question is brought must exercise the best judgment they can in determining for what period the rate was intended and has been practically made, and so adjust the matter between the two parties; but the overseers are to have the rate from the person who was occupier at the time the rate was made and allowed.

78. Mr. *Goschen.*] In the case of distraint, there is no consideration of the amount of rent, is there; but it is simply a question of the rate which is due?—Am I to understand you in your question to refer to the rating under the 59th of Geo. 3?

79. Yes; you were asked a question as to distraining upon the occupier in cases where the owner paid the rate?—I would rather quote the precise words of the statute upon that, which are to be found in the 20th section of the 59th Geo. 3, "Provided also, and be it further enacted, that the goods and chattels of every occupier of any such house, apartment, or dwelling, which shall be found in and about the same, shall be liable to be distrained and sold for raising so much of any such rate or assessment being in arrear, as shall have become due during the occupancy of the person or persons whose goods and chattels shall be so distrained (to be ascertained in a summary way by the justices granting the warrant of distress), so that in no case any greater sum be raised by distress of the goods and chattels of any such occupier than shall at the time of making such distress be actually due from such occupier for rent of the premises on which such distress shall be made."

80. So that you cannot go beyond that amount?—You cannot go beyond the rent due.

81. In the case of a weekly tenant you would have to repeat the process as the rent accumulated, or you would not be able to get your rate?—The question then would arise (and I am not aware of its having arisen, or of its having been decided), whether having distrained upon the tenant for the amount of the rent in arrear, and having recovered as much as was then due from the tenant, you could go again and distrain again upon the tenant for the balance of the rate that was still due. That point has not arisen that I am aware of, and it requires some consideration as to what would be the right decision upon it.

82. *Chairman.*] There are no further words in the Act upon that point?—No; it does not go on to say "from time to time" or "*toties quoties*," but simply that it is to be levied in distress as far as there is rent remaining due.

83. Colonel *Hogg.*] I understood you to say just now that a man might be liable for the rates in one parish, and if he removed into another parish liable for the rate there also. Will you explain that?—He would, on going into the second parish, be in the position of coming into or occupying premises in the second parish, which premises might at the time of making the rate be empty or unoccupied.

84. Mr. *Hibbert.*] With regard to the 17 Geo. 2, s. 12, it divides itself into two heads; one relates to occupying a house that was unoccupied at the

W. G. Lumley, Esq.

23 March 1868.

the time the rate was made, and the other to a person coming into the occupation of a house which was occupied by another person when the rate was made?—Yes.

85. With respect to the first head. Supposing that a man comes into the occupation of an unoccupied house, he then is summoned and brought before the magistrates, and the magistrates decide what proportion of the rate he has to pay?—Yes.

86. With respect to the other head of the Act, where a man enters a house which had been occupied by another person, if it had been rated before the first tenant left, the first tenant would be liable?—Yes.

87. But if the first tenant has left, without paying the rent then in that case the overseer summons the second tenant before the magistrate, and the magistrate decides what proportion of the rate he has to pay?—I am not aware whether that second case is justified by the Statute.

88. I think that for the time which he has been in occupation, the magistrates have power to charge the rate upon the incoming tenant?—I should not like to express positively an opinion that that is correct law. I think, myself, that the Legislature has simply given the right of going against the man who was rated in full, and that if they lose it from him, they lose it altogether. I do not think that the clause in this statute enables the overseers to recover from a person coming in under those circumstances.

89. You are not aware that that is acted upon?—I should not like to speak positively upon it. I am not quite sure that it is a wrong construction, but I am not aware of any actual decision upon it.

90. I should like to know what the words of the Act are assessing such property when it has been unoccupied, or charging the rate upon a man who has entered after it has been assessed? The clause is defective in that respect certainly; it does not require the magistrate to assess or to put the person's name on the rate, nor does it enable any one else to put the person's name on the rate, it simply requires the magistrate to make an order that he shall pay the same. Perhaps if the poor rates had been made at the time of the passing of the 17th of George the 2nd, in the form and in the manner in which they are now made, the Legislature would have taken more care in regard to defining what the justice should do; because in the 54th of George the 3rd, where a person is to be excused, it will be observed that not only is the magistrate to excuse the man, but he is actually to strike his name out of the rate-book. But here there is no provision which authorises the magistrate, or any one else, to put a person on the rate.

91. Of course this section of the 17th of Geo. the 2nd does not apply to property that has been built or finished after the rate is made, or that has been altered?—The 17th of Geo. the 2nd certainly does not apply to those cases; but I am by no means sure that there is not a subsequent provision, which may probably be found to operate on that, namely, a provision in the Union Assessment Act, which we have not come to yet.

92. With respect to the Act of 1819, when that is applied by any vestry, what power is there under the Act to rescind that application?—"And the inhabitants so assembled in vestry may, and they are hereby authorised from time to time to, rescind, renew, vary, and amend every such resolution and direction."

93. Is it not the case that the occupiers have no voice in reconsidering the question of rescinding the application of the Act, and that it merely remains with the owners?—The vestry can rescind it.

94. The vestry consists merely of those who are upon the rate-book, and the occupiers having ceased to be rate-payers, they cease to go to the vestry; therefore, is it not the case that the rated owners are the persons who would have to decide upon the rescinding of the Act?—As far as there owners are concerned it would be so; under the Vestry Act persons are not entitled to vote in vestry who are not rated to the poor rate, and do not pay their poor rate.

95. The Act having been once applied, have the occupiers, who cease to be rated, any further voice in respect to rescinding the Act?—Certainly they have no vote in the vestry, and they could not therefore vote for the rescinding of it.

96. *Chairman.*] The occupiers of the property would come under the operation of the Act, but the owners rated in their stead, would vote in their stead in reconsidering the application of the Act?—Yes; these persons would be able to vote for the adoption of the Act; but inasmuch as they would cease to be ratepayers, they would not be able to vote for it being rescinded.

97. Mr. *Goldney.*] Can you tell me practically, leaving out the question of the boroughs and cities exempted by the Act, how far this Act of the 59th of Geo. the 3rd was adopted; was it adopted, for instance, the extent of a tenth or a twentieth part?—I am afraid that we have no returns upon this Act, but I am not quite sure, I will make a search. There are returns as to the other Acts; as to the Small Tenements Rating Act, for instance.

98. I want to know whether previous to that time, you can tell from any returns what proportion of the country adopted this Act?—The impression upon my mind, when I wrote my little book, was that it had not been much adopted; it was an optional measure.

99. Mr. *Secretary Hardy.*] In the first place, it had no application to Parliamentary boroughs at all?—Not to those Parliamentary boroughs where the right of voting depended upon payment of poor rates.

100. What was the law at that time as to obtaining of a settlement by payment of rates?—Previous to the 59th of George the 3rd, an old Act of William the 3rd was in force, which continues in force now, which enabled persons to acquire a settlement by being rated for parochial rates during a year, and payment of the rates under that assessment. Then the 59th of George the 3rd made an alteration of the law, or rather it defined what should be the tenements upon which the rates were to be made, but at that time a settlement was obtained by payment of rates, and the amount was required to be 10 *l.*

101. Was it in the 59th of George the 3rd that the 10 *l.* was added?—The 59th of George the 3rd only setled the value of the tenements, the rating of which was to give a settlement, and then the 6th of George the 4th applied that to both the renting of tenements and the payment of rates.

102. Then, in fact, at the time that the 59th of George

George the 3rd was passed, persons with a 6 *l.* tenement would have been able to obtain a settlement by payment of rates?—They would.

103. Do you think that that at all influenced the Legislature in dealing with those below 6 *l.* who were likely to come upon the parish?—I do not know.

104. It would have had that effect at that time; they would have had a settlement by paying rates for a 6 *l.* tenement?—They would.

105. As to the alteration which was made by the law of 1819, that law deferred the primary liability of occupiers between 20 *l.* and 6 *l.*?—Yes.

106. But it left them still liable to the payment of the rate if their landlord did not pay, as far as their rent went?—Yes.

107. Then, with respect to excusal, the law of excusal at that time was precisely the same as it is now?—Exactly.

108.—It has not been changed at all?—No.

109. Mr. *Villiers.*] Is a magistrate now obliged to strike the name of the occupier out of the rate-book when he excuses him?—Yes, or the excusal is not effective.

110. If there is a distraint for rate, it is by taking out a summons or warrant before the magistrate?—Yes.

111. If it is a distress for rent, there is no such form necessary?—No.

112. Then the owner of the house comes before the parish in the securing of his rent?—Yes, he can do so.

113. *Chairman.*] In the passing of the 59th of George the 3rd, what was the value of the tenement which must be occupied to give a settlement?—It was 10 *l.* It was 10 *l.* value, and the 59th of George the 3rd made it 10 *l.* rent.

114. Will you inform the Committee whether the abatement of 50 per cent. in favour of the landlord, under the 59th of George the 3rd, is to be made in the amount of the rate levied, or in the valuation of the tenement on which the rate is to be levied?—In the valuation of the tenement. It is provided that churchwardens and overseers are to assess the owners "according to the actual rent at which every such house, apartment, or dwelling shall be let, after making a reasonable deduction from such rent not exceeding in any case one-half of the same."

115. Therefore, the valuation in the rate would be the valuation in the rental, less 50 per cent.; in the rate book the deduction would have to be made upon the rental, and not upon the rate, according to that Act?—Just so.

116. Whatever the deduction is, it is to be made from the statement of the rental, and not from the amount of the rate?—It is so. But at the time when this Act was passed there was no form of rate-book; there was no column for what is called the gross estimated rental, and there was no column for the rateable value. So that how, practically, this was carried out, it is not very easy to see; probably it was very much a matter of bargain.

117. Under that Act the gross estimated rental would have to be the amount of rent actually paid, and the rateable value would be that amount, less the per-centage which the resolution sanctioned?—Assuming that no deductions were made besides from the gross estimated rental.

118. But the Act declares specifically that no other deductions shall be made, does it not?—That is so, assuming that they proceeded in the proper legal mode to ascertain the proper rateable value of property, which at the time of the passing of that Act was exceedingly uncertain.

119. If that Act is in force, I suppose the rate must be made according to the Act, and in that Act the rateable value seems to be defined to be the rent actually paid, less a certain deduction to be allowed according to the resolution of the vestry?—I rather think it will be found that this is superseded in that respect by the Parochial Assessments Act.

120. I am speaking of this Act of the 59th of George the 3rd?—Yes; it would be so probably under that Act; but at the present moment it would be controlled by the Parochial Assessment Act.

121. Are you aware whether the Poor Law Commissioners considered the state of the law at the time of their inquiry?—I do not know whether there was anything done by the Commissioners of Inquiry; but the Poor Law Commissioners themselves after 1834, in their instructions to overseers, put a stop as far as they were able to the irregular system of omitting this property, and they insisted upon all the property being brought into the rate, and duly assessed and duly collected; and it was consequent upon their proceedings, and no doubt consequent upon their demands, that the subsequent Acts for rating the small tenements under 6 *l.* became the subject of discussion, and afterwards produced the law which is now in force.

122. Was any further inquiry made by any Committee of the House upon the subject?—Yes, there was a Committee which sat in 1838 that Committee sat for a year.

123. What conclusion did they come to?—They passed a series of resolutions.

124. Mr. *Woodd.*] Nothing was done between that period of 1838 and 1834?—No; in 1837 there were Bills introduced into the House. In my little book I say this: "In June 1837 Sir H. Verney and Sir Charles Lemon introduced a Bill to amend the 59th George 3rd, chapter 12, by which it was provided that after a certain day all the owners of tenements rented at less than 6 *l.* a year should be liable to pay the poor rate;" and in the Bill they provide "that this might be demanded from the occupier or owner, the former, if he should pay, being reimbursed by the latter." That, however, did not pass. "In December of that year, being in the next Session of Parliament, the same Members renewed their Bill, adding to it a provision for the repeal of the Statute which enabled the justices to excuse the payment of poor rates on the ground of the poverty of the party assessed." But "on the 9th of February 1838, a Select Committee was appointed by the House of Commons, 'to consider of the payment of rates, to which the occupiers of small tenements were then liable by law.' The Committee met and heard a great deal of Evidence upon the general subject, which they reported to the House on the 14th March 1838. On the 1st of June the Committee agreed upon the following Resolutions, which they reported to the House: First, Resolved, That it is the opinion of this Committee that the owners of tenements not exceeding the annual value of 9 *l.* not under lease or agreement for more than 12 months, be liable to the payment of the poor rates thereof, subject to certain conditions and limitations. Second, Resolved, That no parish or township

W. G. Lumley, Esq.

23 March 1868.

township supporting its own poor do come under the operation of the new law, unless the inhabitants in general vestry assembled shall consent thereto by a majority of two-thirds. Third, Resolved, That when any parish or township has consented as aforesaid, the guardians of the union under the Poor Law Amendment Act, or under Gilbert's Act, or under any local Act, in which such parish shall be situated, shall fix the amount of allowance to be made to the owners of such tenements in such parish or townships. Four, Resolved, That such allowance shall not be less than ten, nor more than fifty, per cent. on the amount of the rate. Five, That where neither the Poor Law Amendment Act, nor Gilbert's Act, nor any local Act, shall be in operation, the justices at petty sessions assembled shall fix the allowance as aforesaid. Six, That any occupier of such tenements as aforesaid shall, if he desire it, be rated for such tenement, and on payment of such rate be entitled to any franchise or privilege dependent thereon. Seven, That the owners of tenements as aforesaid shall not be liable to pay such poor rate on tenements which have been unoccupied for three consecutive months." And the last (which, however, has not much to do with this question) is "That a summary mode of recovering possession of such tenements after the determination of the tenantry thereof be provided." Accordingly, Sir H. Verney's Bill was altered in the Committee of the House by giving power to the owners to compound, and making it optional with a majority of the inhabitants in vestry, not less than two-thirds, to adopt the Act or not. The Bill was not, however, read a third time. In March 1839 a Bill for the same object, though somewhat modified in its detail, was introduced by Mr. Robert Gordon, Mr. Brotherton, and Mr. Burroughs. Its second reading was opposed by Mr. Cresswell, the Member for Liverpool; but was carried by a small majority. But on the 12th of June it was thrown out by a considerable majority. In May, 1846, Mr. Waddington and Mr. Allix introduced a Bill to assess the owners of property whose annual value did not exceed 6 *l.* This also was obligatory upon all parishes. The second reading was moved on the 17th of June, and then debate being the adjourned, was not renewed during that Session. The Bill was brought in again in the month of February 1847 by the same gentleman and Colonel Wood. The second reading was moved on the 17th of March, and the debate was adjourned to the 28th of April, when the Bill was rejected. Near the end of the Session of 1849, Mr. Halsey brought forward a measure which was then somewhat altered, and is now the law. That is the detail of the circumstances which led to the passing of the Act for the rating of small tenements.

125. *Chairman.*] Will you give the Committee the principal heads of that Small Tenement Rating Act?—That was an Act of August 1850. It recites that "The collection of poor rates and highway rates assessed upon the occupiers of tenements of small annual value is expensive, difficult, and frequently impracticable, and it is expedient to make better provision for the rating of such tenements, and for the collection of such rates." Then it enables the vestry to determine whether they would adopt the Act or not.

126. By an absolute majority?—By an absolute majority, in the first instance, and then power is given to rescind the order, but it can only be rescinded by a majority of two-thirds.

127. Mr. *Goldney.*] In vestry assembled?—Yes.

128. *Chairman.*] That would be two-thirds of the persons entitled to vote in the vestry?—Yes; the owners.

129. And not the occupiers as regards the compounded premises?—No; all occupiers above the limit would vote, and all owners would who are rated and pay the rate.

130. What are the conditions under which that Act is to apply?—The property itself is simply that which is rated at less than 6 *l.*

131. Then with regard to that Act, the maximum and the minimum of the Act of 59th Geo. 3, are not the same?—Not quite the same.

132. They overlap one another?—Yes, this would overlap the other. This Act then proceeds to enact "that the owner of every tenement in every parish, the yearly rateable value whereof shall not exceed six pounds, shall be assessed to the rates for the relief of the poor, and to the rates for the repairs of the highways, in respect of such tenement at three-fourths of the amount at which such tenement would be liable to be rated in case this Act had not passed." Then there is a provision which enables the owner to compound. By giving an annual notice, he may compound to pay in respect not only to those premises which are occupied, but to those which are unoccupied.

133. Mr. *Villiers.*] I suppose that what you have read with respect to paying three-fourths or 75 per cent. of the rate, would refer to houses that are occupied?—Yes.

134. *Chairman.*] The Act is compulsory when once put into force both upon the overseers and the owners and the occupiers as regards the deduction of 25 per cent.?—Yes.

135. But as regards the further deduction of 25 per cent., whether for occupied or unoccupied premises, is that compulsory?—No; that is a matter of arrangement, as far as I can make out, between the overseers and the owner.

136. Are the overseers bound to make an arrangement?—The Committee will see how it stands by my reading the clause: "That whilst such order as firstly hereinbefore mentioned is in force, if any owner of one or more such tenements shall be desirous of paying a rate for one year in respect of all such tenements in any parish, whether such tenements be occupied or unoccupied, and shall give notice in writing of such his desire to the overseers of the poor and the surveyors of the highways within one calendar month after the passing of this Act, or in any subsequent year within fourteen days next after the 25th day of March in that year, then and in such case such owner shall be assessed to the rates for the relief of the poor, and to the rates for the repair of the highways, in respect of such tenement or tenements respectively, whether the same be occupied or unoccupied, from thenceforth till the 25th day of March following, at a sum not being less than one-half of the amount at which such tenement or tenements respectively would be liable to be rated if occupied, in case this Act had not passed." Therefore it is left somewhat vague in this respect; it is left quite uncertain what the precise sum is to be, only that there is one limit; the deduction shall not be greater than a certain amount.

137. It would seem to be compulsory upon the overseers

overseers to make the composition, but optional as to the amount that they take by way of composition?—Yes, they must submit to a deduction; but what the amount of deduction may be seems to be a matter of bargain between them and the owner.

138. Mr. *Hibbert.*] With respect to the composition for unoccupied premises, the agreement is with the individual owner, not with the owners as a body, is it?—No; it is with each individual owner in the parish.

139. You may have one man in a parish having 25 per cent., and another having 50 per cent. deduction?—Yes.

140. Mr. *Goldney.*] And you may have half the owners in a parish compounding and half not?—Yes.

141. *Chairman.*] Is it optional with the owner, if he does not like the composition, to withdraw from it?—I do not see any provision about that; I think all he has to do is to wait till the next year comes round; he is bound to renew his notice under the Act every year.

142. Mr. *Goldney.*] Practically, it is an individual agreement by every owner with the overseers for compounding or not, from year to year?—Yes.

143. If he does not object to it, the overseers go on rating him, assuming that he had given notice?—Yes; I suppose that in the existing practice they do not require him to renew the notice, though in strictness of law he should.

144. Mr. *Villiers.*] Is it optional with the owner after the order of the vestry whether or not he will submit to that system of rating?—No.

145. "It shall be lawful for the vestry of any parish from time to time, and at all times hereafter, to declare and order that the owners of tenements in such parish the yearly rateable value thereof shall not exceed 6*l.*, shall be rated and assessed to the rates for the relief of the poor," &c.; is that the order for composition?—No; that is the order which allows the owner to be rated instead of the occupier; but the composition takes place when the owner agrees to pay for occupied as well as unoccupied premises, upon having a larger allowance made him or a greater deduction made him than he would be entitled to in respect of the first part of the provision.

146. *Chairman.*] The question I was asking you was this: whether, if the owner gives notice of his desire to be assessed for unoccupied premises, it is the right of the overseers to fix the rate of assessment; and whether, if they fix a rate which is not palatable to the owner, he can withdraw his notice, or whether he is not bound to submit to the assessment?—I have always felt a good deal of difficulty in knowing how this was to be worked out in such a case. The owner gives a notice, we will say, that he is desirous of compounding. Supposing he gave his notice conditionally (which I should think a prudent man would do), he would say, perhaps, "I will compound if you will allow me 50 per cent." But the overseers might say, "No, we will not allow you so much as that; we have no objection to take off a third or a fourth." The owner then may withdraw, and say, "There is no bargain, and I will not compound."

147. Do I rightly understand you, that under the Act it is competent to him to give a conditional notice?—I should think so; I see nothing to prevent it; it must be a matter of bargain beforehand.

148. You think that the Act requiring him to give a notice of his desire that he shall pay for occupied and unoccupied houses, he is at liberty to give a notice of the rate at which he will be assessed?—Yes; and if the overseers agree, the composition goes on; but if the overseers say, "No, we will not accede to your proposal," then he may withdraw.

149. Do you know whether there has been any judicial interpretation of the Act to that effect?—No.

150. Mr. *Villiers.*] There is no doubt, is there, that when the order has been made by the vestry the owner is liable?—Subject to the deduction of 25 per cent.

151. They have, by Act of Parliament, the power of transferring the liability from the occupier to the owner, and when that is done, he has no longer any option?—No; but he is not bound to pay for unoccupied premises.

152. Mr. *Woodd.*] He does not compound in that case?—He does not compound unless he undertakes to pay for premises for which there would be no person liable.

153. *Chairman.*] Is the owner defined in that Act?—Yes.

154. Will you give us the definition of "owner"?—"The word 'owner' shall be construed to mean any person receiving or claiming the rent of any such tenement for his own use, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessor who shall be a minor, under coverture, or insane, or for the use of any person who shall not be usually resident within 20 miles from the parish in which such tenement shall be situated."

155. Does that definition exactly coincide with the 59th of George the 3rd?—Yes, I think it is the same; there is no material variation.

156. Does that Act provide for any liability on the part of the occupier when the owner is assessed?—Yes; if the owner does not pay "the rates to be assessed as aforesaid, together with the costs and charges of levying and recovering the same, may be levied on the goods of and recovered from the respective owners." Then the Act goes on to say, "And further, the goods and chattels of the occupiers of such tenements shall be liable to be distrained and sold for payment of such of the said rates as shall accrue due during their respective occupations in the same way as if such rates were assessed on such occupiers."

157. Is there no restriction there that the liability shall be limited to the amount of rent due?—I was going on to say that there is not the same restriction there that there is in the 59th of George the 3rd.

158. So that they are liable to the full amount of the rate whether they owe their rent to that amount or not?—That is so.

159. Is the assessment under that Act to be made by a reduction of the allowance from the rental of the premises at a valuation, or from the rate itself?—From the rate; one-fourth of the rateable value is to be taken off.

160. Is it not just the reverse, that the reduction is to be made from the rate and not from the rateable value under that Act?—From the rateable value; it says, "That whilst such order as firstly hereinbefore mentioned is in force, the owner of every tenement in every parish the

W. G. Lumley, Esq.

23 March 1868.

yearly rateable value whereof shall not exceed 6 *l.* shall be assessed to the rates for the relief of the poor, and to the rates for the repairs of highways, in respect of such tenements, at three-fourths of the amount at which such tenement would be liable to be rated in case this Act had not passed."

161. Are you aware that matters have been so decided since upon the construction of this Act, that the true meaning of it is that the deduction is to be made from the amount of the rate and not from the valuation of the premises?—From the amount of the rate and the rateable value as set forth in the rate.

162. In the rate-book the full rateable value is to be stated, and the deduction is to be made from the amount of the rate on that rateable value?—Yes.

163. Perhaps you are aware that it has been the practice of overseers, in acting under that Act, to deduct the amount from the rateable value?—It is the law, I believe, and it should be so done. Having ascertained what the rateable value of the property is, one-fourth of that should be taken off, and there is a column provided, in which should appear the amount chargeable upon the owner, being three-fourths of the sum which is chargeable upon the occupier.

164. But are you aware that though that was the practice, yet in the case of the Sunderland overseers, the Court of Commons Pleas decided that it was an erroneous practice, and that the full rateable value ought to be stated in the rate-book, and that the deduction ought to be made from the amount of the rate levied upon that rateable value?—No, the decision in the Sunderland case was not exactly that. In the Sunderland case a question which was raised between the assessment committee of the Sunderland Union, and the churchwardens and overseers of the parish of Sunderland, as to how the valuation list should be made out. The assessment committee took the whole value of the property, without considering whether it was to be subject to any deduction in respect of the owner's liability or not, and carried it out accordingly in their valuation list: they had nothing to do, they said, with the owner's payment of the rate; all they had to do was to find out what was the rateable value of the property in that township, which they did; the overseers said, "You ought to have made a deduction, because we shall not recover from the owners the amount which you set forth as being the rateable value." And upon that the question was raised and taken into the Court of Common Pleas, and the Court of Commons Pleas decided that the assessment committee were correct, that they were bound to carry out the value of the property, ascertaining the full rateable value without considering whether the overseers collected it from the owners or occupiers in full or in part. That was the decision that the Court of Common Pleas pronounced in that Sunderland case. But since that decision a question has been raised whether in computing the value of property for which the owner would be rated, it was to be assumed that the rate would be paid upon the full rateable value, or upon the composition, and the Queen's Bench have decided that the property is to be valued as though the rates were paid in full, when the Committe are ascertaining the rateable value; whereas in point of fact they may afterwards only be recovered in part.

165. So that the deduction is to be made from the rate itself on the property?—Yes.

166. During this intermediate period between the 59th of George the 3rd and the period which you have just been speaking of, were many local Acts passed regulating the assessment of small tenements?—Yes; a great many will be found between the 59th of George the 3rd, and the 13th & 14th of Victoria. Previous to the 59th of George the 3rd, I think the Acts will be found to be for the most part Acts for metropolitan and urban parishes, or for cities and towns and boroughs. But subsequently to the 59th of George the 3rd, and especially after the notice that prevailed as to the necessity of rating small tenements throughout the country, various local Acts were passed enabling parishes to rate the owners of the small tenements, and they proceeded apparently as a matter of course, or as a very ordinary matter, until a case came from Southampton, which probably may be in the recollection of some honourable Members. It was proposed there to introduce the system; it was objected to in that town, and the Bill rather unexpectedly was thrown out. That led probably to the success of Mr. Halsey's Bill.

167. Are the provisions of those Acts similar to the provisions of the Act passed before, namely, the Act of the 59th of George the 3rd?—I think they are, but they rather relate, I think it will be found, to the question of properties of small value and low-rented tenements than to divided occupations. Still there are examples of all kinds.

168. Embracing all the various conditions which you have previously mentioned?—Yes.

169. And relating to all values, up to what amount do you find?—£. 10 seems to be the maximum since the 59th of George the 3rd, unless in the cases of some Acts rescinding previous Acts, and re-enacting them. I think that what I should call the new Acts are limited to 10 *l.* There are some peculiar ones. There are some cases where the Acts are for large districts: for instance, there is an Act for a whole union; indeed two whole unions included in such Acts. These Acts have almost ceased since the 13th & 14th of Victoria.

170. Mr. *Villiers.*] Do you say that 10 *l.* is the limit?—Between the 59th of George the 3rd and the 13th & 14th of Victoria, 10 *l.* is, I think, the limit, except in cases where previous Acts were re-enacted.

171. Are there not some local Acts where 30 *l.* is the limit?—Those were before the 59th of George the 3rd.

172. There are some such in London, are there not?—Yes.

173. Mr. *Hodgkinson.*] Most of those local Acts embraced various other objects besides rating, did they not, and they put the rating clauses in as subsidiary to other purposes?—Many of the metropolitan parishes certainly provided for it in that way, and some of the large town parishes elsewhere; but those Acts that have been passed since the 59th of George the 3rd are mostly of the character which I have described, namely, for the purpose of rating this particular class of property. The Small Tenements Rating Acts had become almost a distinct class of private Bills; it was quite a common title.

174. Mr. *Villiers.*] In the Birmingham Rating Act the limit was higher than 10 *l.*?—Yes; that was a previous Act.

175. Mr.

175. Mr. Secretary *Hardy.*] Southampton was unlimited altogether, I think?—The Southampton Bill was rejected, I think. There is an old Act of Southampton as far back as the 13th of George the 3rd, relating to houses let in separate apartments. That is an illustration of what I said in the early part of my evidence, that many of these Acts rather dealt with divided tenements and occupations than with the question of value.

176. *Chairman.*] You find that the subsequent Acts authorise composition in respect of houses let in apartments, or furnished, without any limit?—Certainly; I have one here for St. Leonards', Shoreditch. It is an Act passed in 1858; but as regards this part of it, it is a renewal of a former Act much more ancient. There the tenements shall not exceed 15 *l.* That is the way in which the previous Act of Parliament, then repealed, had been followed.

177. Can you give the Committee any very clear view of the variation of all these Local Acts as to the rate of deduction and other circumstances?—I could read them, but it would take very long, I am afraid.

178. I do not want you to read them all, but to give us a general view as to the different rates of deductions allowed by the Local Acts?—I can give examples from Mr. Glen's book.

179. Mr. *Villiers.*] Before you answer that question more fully, will you say whether it does not result from your examination of these Acts that they have had a common purpose, namely, to meet the great inconvenience and difficulty of collecting the rates from a poor class of occupiers?—From a poor class of occupiers, and from an uncertain class of occupiers.

180. It was a consideration of the convenience of the districts that led them to seek Acts for this purpose?—Yes; I was going on just now to say that I see several of the Acts in which the limit is put at 20 *l.*; but although these Acts are given now as recent Acts, I have reason to believe that they were renewals of old Acts, and in these cases where they go so high as 20 *l.*, they are parishes in towns; they are not the cottages Acts, but Acts for large towns; for instance, at Brighton it is 20 *l.*; Bristol, 20 *l.*; at Camberwell, 20 *l.*

181. *Chairman.*] But are there not different rates of deduction for different values of houses in the local Acts; a higher rate for houses of a higher rent, and a lower rate for houses of a lower rent, and sometimes exactly the reverse, namely, a lower rate for houses of a higher rent, and a higher rate for houses of a lower rent?—I do not think that that is very common; I do not see any of those cases; there may be such a provision.

182. But are there not different scales?—I think not.

183. Mr. *Hibbert.*] Take the case of Birmingham; is it not so?—I think not; I will read the provision about Birmingham: that Act was the 1st and 2nd of Will. 4, c. 67, and I believe it is only the repeal of a previous Act; the words there are "Houses at a yearly value, not exceeding 12 *l.*, or (whatever the yearly value), let to weekly or monthly tenants, or in separate apartments, furnished or unfurnished, for any period of time."

184. Mr. *Goldney.*] What was the deduction to be allowed to the landlord there?—There is a scale in Birmingham; the "owner to pay in the case of property whereof the annual value shall not exceed 5 *l.*, the amount due after deducting from the rate any sum not exceeding two-thirds thereof; in the case of property whereof the annual value shall exceed 5 *l.* and not exceed 8 *l.*, the amount due after deducting from the rate any sum not exceeding one-half thereof; and in the case of property whereof the annual value shall exceed 8 *l.* and not exceed 12 *l.*, the amount due after deducting from the rate any sum not exceeding one-third thereof."

185. *Chairman.*] If you look at the case of Norwich, given at page 48, you will see that the principle is the reverse, I think?—There the owner is "to pay, if the gross yearly rent or value shall not exceed 6 *l.*, on one-fourth thereof; if the gross yearly rent or value shall exceed 6 *l.*, on one-third thereof." There are other similar cases, no doubt.

186. Do you find, on looking through these Acts, that it is possible to reduce them to any rule or system?—Very difficult indeed; they were so much a matter of local discussion, bargain, and arrangement. I do not know whether it will be of any interest to say that there is a Return presented to Parliament, dated the 19th of July 1864, which shows the names of the parishes in England and Wales where this Small Tenements Act has been adopted; the number of that return is 125; all the names of the places are set out, and the number of parishes amounts to 5,521.

187. Mr. *Hodgkinson.*] What is the total number of parishes in England and Wales?—We generally consider that they are about 15,000.

188. *Chairman.*] You have given us the history of the proceedings in Parliament which led to the passing of that Act; but were there any further investigations by any committee or commission which induced Parliament to pass the Small Tenements Act?—No, I am not aware of any.

189. Was there not a report of Sir George Cornewall Lewis?—There was a report from the Poor Law Board on Local Taxation.

190. Mr. *Villiers.*] And there was an inquiry before the House of Lords on what was called Local Burdens?—Yes. With regard to the Poor Law Commissioners, there is the Report upon Local Taxation, which was published by them in 1843; it originated in a communication from the Marquis of Normanby, when he was Secretary of State for the Home Department, requiring the Poor Law Commissioners to inquire into the state of local taxation. They reported upon it to him, and that report was printed and published on the 1st of June 1843. It has been laid before the House, and it contains, I think, a very complete account of the difficulties in rating occupiers of these classes of property. Perhaps it will be sufficient if I refer to the page where that is to be found.

191. *Chairman.*] Perhaps you will just read the material part of it?—It is a very long report; it begins at page 59.

192. Mr. *Powell.*] Under what heading?—"Persons Liable." It first describes that the occupiers are liable, and then goes into detail with regard to the difficulties in rating occupiers. It points out what those difficulties were, the attempts which had been made to meet the difficulties by providing against the change of tenancy and poverty of the occupier. It then refers to the 59th of George the 3rd, substituting the owner for the occupier; of course this report is limited

W. G. Lumley, Esq.

23 March 1868.

limited to the state of the law up to the year 1843.

193. Mr. *Powell.*] Reverting to what you said in a former part of your evidence respecting the deduction from the higher rate not exceeding 50 per cent., although in theory there is an agreement between the parish and each individual, I presume that, practically, in the same parish the deduction will be the same for all owners?—I think that all owners of the same class of property would compound upon the same terms; it is not very likely that they would make much difference.

194. All owners of cottage property, for example, would compound on the same terms?—Yes; all owners of cottage property, for example; but I can suppose that in some parishes the overseers would not quite assent to that as a universal rule throughout the whole of the parish. But no doubt, substantially, the rule, or at all events the practice, would be to rate all owners in the same parish at a certain rate.

195. A certain rate would obtain, and a landlord either takes it or leaves it?—Yes.

196. Mr. *Shaw Lefevre.*] Will you turn to page 59 of that Report of the Commissioners on Local Taxation, because I want you to put on the notes that passage with reference to the owners of small property?—"Of course what is lost in respect of one kind of property must be levied upon another, and becomes a double burden on that property, the occupiers of which can be made to pay. The owners of small properties in towns universally understand the interest they have in making the tenancy such that the rate cannot be, with any degree of regularity, obtained from the occupiers, for the uncertainty in obtaining the rate generally begets a practice of omitting the property altogether, or at least of not enforcing the liability with strictness. The practical exemptions from rates, which is more or less the result, is immediately converted into a means of obtaining an increase of rent equivalent to the exemption; a process which, in fact, amounts to this—that the real taxpayers, in respect of one class of property, pay, besides their own proper contributions, an additional tax for the purpose of adding exactly the amount of that additional tax to the rent taken by the owners of the other class of property."

197. There was no other Parliamentary inquiry before the late Act, was there?—No distinct Parliamentary inquiry. The subject of rating small tenements was brought before the House of Lords incidentally in two other instances. A Select Committee of the House of Lords sat in 1846, to consider and report on the burthens affecting real property, and they recommended "The adoption of the liability of the owners of houses under the annual value of 10 *l.* to the rates at which the same are assessed." That was in 1848; and then again, the Committee of the same House, which sat in 1850, on parochial assessments, reported to the like effect, with this addition, namely, that the power of excusing the payment of rates by justices should be taken away.

198. We may take it then that the Report of the Poor Law Commissioners, followed by the Report of the House of Lords, led to the passing of the Small Tenements Act?—I think it was coupled, however, with the feeling that was originated very much by the inconvenience resulting from the rejection of the Southampton Bill. So long as private local Acts could be obtained, there seems to have been a disinclination to pass a general measure; but when the Southampton Bill was rejected, and the subject was then reconsidered and found to be open to discussion in the Houses of Parliament, a general measure passed; that general measure passed very shortly after the rejection of the Southampton Bill.

199. The Commissioners of 1843 recommended a general measure, did they not?—They recommended a general measure, but they strongly approved of the results of the Local Acts which had been obtained during the time of the existence of the Commission. There is a very able report indeed by Mr. Austin, upon the working of the Kidderminster Act, in the 10th Annual Report of the Poor Law Commissioners (1844, I think), at page 40.

200. *Chairman.*] What was the effect of that report?—It was very much in favour of the working of the Act in the town of Kidderminster; and so favourably was it entertained in the town of Kidderminster, that the Kidderminster Union adopted it in a similar measure in the following year; but that was before these Acts were stayed by the action of the House of Commons.

201. Mr. *Shaw Lefevre.*] Were they local Acts?—Yes.

202. Mr. *Villiers.*] Do you know anything of the circumstances of that Kidderminster case?—Nothing further than that they adopted these general provisions for rating owners of small tenements, instead of occupiers.

203. Are you aware of great abuses that once existed in Kidderminster, in consequence of certain persons having a great number of these cottages?—No.

204. Mr. *Shaw Lefevre.*] In what year was the Southampton Bill thrown out?—I cannot exactly say, but it was shortly before the passing of the 13th and 14th of Victoria.

205. Do you think then that it was in consequence of the failure of that Act that the attention of Parliament was called to the desirability of passing a general Act?—I think that was so. It was urged in the discussion of that application that if it was right at all, the time had come for a general measure.

206. And the Poor Law Board have always been in favour of rating owners instead of occupiers?—Yes.

207. Was the Act of 1850 brought in by the Government or not?—The Act of 1850 was brought in by a Mr. Halsey, a private Member.

208. It received the support of the Government?—Yes.

209. Mr. *Hodgkinson.*] Is it not the fact that the passing of the Small Tenements Act was assisted by a long period of depression and great losses and distress occurring in consequence among the small occupiers; from 1847 to 1850, was there not a great amount of distress in the country?—I believe there was.

210. And did not that materially assist the passing of the Act?—I do not remember it; it might have done so.

211. Mr. *Villiers.*] There had been periods of distress before that?—Yes.

212. Mr. *Shaw Lefevre.*] Were you at the Poor Law Board before that time?—Yes.

213. And you recollect, I suppose, the opinion of the Poor Law Board at that time?—Yes.

214. Was it always in favour of the measure?—Yes, I think so.

215. Was

215. Was one of the reasons this, that the omitting of small houses did not exempt the occupiers from rating, because in consequence of the rates being unpaid by the tenants, the landlord raised their rent just in that proportion?—I am not sure that I am aware of any opinion that has been entertained upon that point.

216. Mr. *Goschen.*] Are there any passages in the Annual Poor Law Reports since the passing of the Small Tenements Act upon the working of the Act, or with regard to the policy of extending this principle?—No, I think not.

217. As regards the local Acts, was not there a return issued from the Board last year in which there was a separate table of the boroughs where there were local Acts touching houses above 10 *l.*?—There have been such an immense number of returns upon the subject that I can hardly answer the question.

218. There was a very large number of compound householders under local Acts above 10 *l.*, if I remember rightly?—This Return which you have put into my hand is No. 136, ordered to be printed on the 15th of March 1867.

219. There is a statement there of the Parliamentary boroughs in which there are local Acts touching houses above 10 *l.*, is there not?—Yes.

220. What is the number of compound householders under that head?—The number of male occupations above 10 *l.* of gross estimated rental within the limits of local rating Acts is 94,111.

221. Those are under local Acts which go above the limit of 10 *l.*?—£. 10 and above.

222. How many Parliamentary boroughs are there, there?—Twenty-one.

223. And there are other places which are not Parliamentary boroughs where they have local Acts, touching houses above 10 *l.*—Yes.

224. But you do not know of any return enumerating them since 1864?—No.

225. Colonel *Hogg.*] Have you seen Mr. Hubbard's Return which came out in the year 1866?—I have not got that Return with me.

226. Mr. *Floyer.*] You spoke of the manner in which rated occupiers were excused from the payment of poor rates. Is that after an agreement in vestry that the case should be brought before the magistrates?—It is a very common practice for the vestry to entertain the subject; and in many places no doubt lists are prepared of poor ratepayers whom the vestry think proper to recommend as persons to be excused. But although that is done in many places, there is no legal authority for it. As a matter of right or as a condition, the only persons, according to the Act of Parliament, who have authority to excuse or to give consent to the excusal, are the churchwardens and overseers and the persons that have the administration of relief. And there is a great question which has never yet been settled, whether the churchwardens and overseers have now any right at all to give that consent, because the persons who have the administration of relief are the guardians of the union or the parish. But the practice prevails to take the consent of the churchwardens and overseers. They are guided, of course, by the views generally of the vestry.

227. Since the Union Chargeability Act, the body of persons who are interested in the excuse of the payment for poor rates, is a different body from that which was so interested before the passing of that Act?—No, not so; because the Board of Guardians are in no way interested in the collection of the rate; they are only interested in the rateable value. Whether the rate is collected in the parish from all the parties or from any number of parties liable, or whatever incidents might attend the collection of the rates, would be of no importance to the Board of Guardians; but they are to consider what is the rateable value of the property in the parish, and having ascertained that, it is immaterial to them whether any person is excused from payment of the rate or not.

228. But the diminution of the amount which should be collected by any number of persons being excused from poor rates must be made good from other property, property different from that which would have been interested under the old system of the charge coming upon the whole parish, and not upon the union?—The solvent ratepayers would themselves have to pay more money by reason of the excusals than they would have to pay if the money were collected from the occupiers of the tenements excused; but the Board of Guardians are in no way affected by that; they make their call for contribution and have the money paid under that call, whether there is any excusal or not.

229. But the contribution from each parish since the Chargeability Act is a contribution according to the amount of property in that parish?—Yes; according to the amount of rateable property in that parish.

230. Then each person paying to the rate in the whole of the union would be affected by the excusal of any person in any parish in that union?—No, not so. The rateable value is to be taken from the valuation list; that is to say, the basis of the contribution must be made according to the amount of the valuation list. Now the valuation list and the rate itself, which is made on that valuation list, are two distinct things. The common fund contribution must be obtained from the parish according to the amount of this rateable value in the valuation list, but not according to the amount that the overseers collect. For instance, as I think I stated before, where the owners are charged and there is a great deduction made in the payment of the rate, still the amount upon which the contributions are based is the full rateable value of the property irrespective of the deduction.

231. Surely the sum total at which the property in the parish is assessed, is affected by the properties which are excused, or by the occupiers who are excused payment of rates?—Yes, that is between the ratepayers *inter se*, but not between the parishes of the union *inter se.*

232. But the parish contributes upon the whole amount of the property that is rated, and if any property is excused from being rated, then *pro tanto* the amount of the valuation of the whole of that parish is diminished?—No; the contribution is based upon the rateable value as ascertained in the valuation lists, and those valuation lists are made without the slightest reference to whether the property will be rated, or whether the rates will be paid or not.

233. Mr. *Kekewich.*] Has the overseer any power to make composition with the owner, without referring the question to the vestry?—Under both Acts he has. Under the 59th of George the 3rd, all the vestry do is to say that they will adopt the Act, and then when they adopt the Act the deduction is to be made by the churchwardens and overseers.

234. Then

W. G. Lumley, Esq.
23 March 1868.

234. Then it is entirely a question of bargain between the overseer and the owner?—It is so for any deduction beyond the 25 per cent.

235. Mr. *Villiers.*] What is the liability of the overseer?—That if he does not pay the contribution order, he may be distrained upon.

236. He is liable himself for the collection when a rate has been made, and if the occupier does not pay he is bound to distrain, is he not?—He is bound to pay the contribution order, and if he has not got the money by reason of his neglect to collect it from the ratepayers, he must pay the amount out of his own pocket.

237. The auditor would not allow the account to pass if he had not collected what he ought to have collected?—The auditor would surcharge him for negligence if he had not collected all that might reasonably have been expected.

238. Mr. *Kekewich.*] How does the amount of composition appear on the rate-book?—There is a special column in the rate-book which is provided for the amount which is to be assessed upon the owner, who is assessed in place of the occupier. I think you will find that it is column 12 there (*handing a paper to the honourable Member*).

239. Mr. *Hibbert.*] When you said that each owner could make an arrangement with the overseer with respect to the composition, you spoke, did you not, with respect to the second 25 per cent., and not the first 25 per cent.?—Under the 59th of George the 3rd, the whole of the matter seems to be between the overseers and the owner as to what the deduction shall be; and under the 13th and 14th of Victoria, it is between the owner and the overseers in respect of the composition between the 25 per cent. and the 50 per cent.

240. But with respect to the first 25 per cent., that reduction would be made to all owners after the Act had been applied to any parish?—Certainly.

241. And the second 25 per cent. would become a matter of arrangement between the owner and the overseer?—Yes.

242. I understood you to say that the Poor Law Board have been in favour of the Small Tenements Act for years past: on what grounds have they been in favour of it; is it because they consider that it enables a larger amount of the rate to be collected, or that it does away with the annoyance of collecting rates from small tenants?—I am afraid the Poor Law Board, as far as they have entered into this subject at all, have looked upon it only as a question as to the most effectual mode of recovering the poor rate, considering that, upon the whole, it is better that the poor rate should be recovered to the fullest extent than that any part of the poor rate should be lost.

243. Have you ever entered into any calculation to show that you do really get more of the rate collected in places where the Small Tenements Act is in operation than you do in places where it is not?—I am bound to say that there are instances, at least it is alleged that there are, to show that as much can be obtained by enforcing the payment from the tenants of these small houses as from the landlords. Cases are occasionally brought under our notice, at least under my notice, pointing to the truth of that statement; but, taking the whole of the country, I think they must be rather exceptional cases where you have exceedingly good management and exceedingly good collection. If there is a failure in the management, or a failure in the collection, then I cannot think that such would be the result But there are cases in the very Sunderland Union to which I have already referred. It was stated there that there were adjoining townships in some of which the overseers collected the poor rate in full and they said that the result was that they collected the whole, or that, at all events, there was a very small percentage of loss, whereas in the other parishes where the overseers collected it from the owners, there was loss, but perhaps almost to the same amount. There are other parishes, also, where the same result has been obtained, or stated to have been obtained, but I have never been able personally to know whether that has been the case.

244. Would it be possible to obtain returns to show that?—I think that probably the Committee might ascertain the facts more clearly by examining special witnesses from the particular districts; I believe that there are cases where they do collect in full, and the Committee would learn what the result is; but my own view is that it would depend very much upon the character of the individual collectors and the individual overseers. And then it must be also understood that it is not by any means ascertained whether there are not in those places cases in which, by voluntary arrangements, there are payments by landlords for their tenants where no deduction is allowed to the landlords.

245. Mr. *Shaw Lefevre.*] You mean cases not under the Small Tenements Act?—Not under the Small Tenements Act.

246. Mr. *Villiers.*] You have no doubt, however, of that being the case?—No.

247. Mr. *Goldney.*] Have you seen the Return obtained by Mr. McLaren with regard to the payment in Scotland of small rates under 10*l.*?—No.

248. You said, I think, with regard to Kidderminster, that the union adopted the principle that was adopted in the 59th Geo. 3?—No, the Small Tenements Act; Kidderminster has a local Act.

249. Kidderminster as a union has adopted the principle?—Kidderminster town or borough had a local Act first, and then Kidderminster Union obtained a local Act for the same purpose as the Small Tenements Act; they could not adopt the law as a union.

250. They might have adopted the 59th Geo. 3?—Not the union; it was an Act for the whole union.

251. Mr. *Floyer.*] The union could not adopt it as a union, could they?—They adopted it for all the parishes in the union; there is another union, neighbouring union, that of Stourbridge, which also obtained a local Act. Those are the only two instances I know.

252. Mr. Secretary *Hardy.*] With respect to the Poor Law Board, as I understood you, it is rather a conversational approval that they have shown of the Small Tenements Act than any public approval?—Yes; I ought to say that the Poor Law Board have not had occasion to express any opinion upon this subject for some years past.

253. Nor in any case for many years has there been a compulsory Act for enforcing compounding?—I think that some of those Bills were compulsory before.

254. Can you remember one that was?—That one introduced by Mr. Waddington and Mr. Allix was compulsory throughout the kingdom.

255. But

255. But that was brought by private Members?—Yes.

256. Did Mr. Poulett Scrope ever bring in a Bill upon his plan?—Yes; I say in my book, "In March 1847, Mr. Poulett Scrope introduced a Bill absolutely to exempt all property whose annual value did not exceed 6 *l.* from assessment to these parochial rates;" and it contained this particular provision, "Provided the same was kept in a good, wholesome, and well-ventilated state."

257. Has there been any attempt at legislation in this country on the principle which is adopted in Ireland and Scotland?—I think not; in Ireland they compel the owners to pay a portion.

258. I am referring to the fact also that below 4 *l.* the owner pays, and so in Scotland?—I thought in Scotland it was exempted altogether.

259. They assess the owner in Ireland to the rate below 4 *l.*?—Yes.

260. And he pays as in Scotland also, half above that amount?—I think that the law of rating in Scotland is very loose; I think it is not guided by any statute, but they rate very much according to the views of the parochial Board.

261. A good many of these local Acts did not refer only to poor rates, but to all rates connected with the place, did they not?—Most of them are for the poor rate and highway rate and lighting and watching rate.

262. There is no return, to your knowledge, showing where towns have adopted the Small Tenements Act, the improvement of their collection, or the reverse?—No, I think not, if by that question you mean whether they raise more.

263. Yes, and whether they raise more in proportion to the expense of collection?—I am not sure that there is any return showing that; it could be worked out, I dare say.

264. Perhaps you will inquire whether there are any returns of that nature?—I will; or if you would like to have some calculations made, I think that we could trace it; that we could find how the poor rate was returned prior to the passing of the Act, and what amount has been obtained since that.

265. Mr. *Villiers.*] It would depend upon circumstances?—Very much.

266. *Chairman.*] Perhaps you will look into those cases?—If I can get any information, I will endeavour to do so.

267. Can you state whether it is a peculiarity in Local Acts as compared with the general Act that in them an absolute discretion is given to the overseers or other rating authority to allow the landlord to compound or not in each particular case; that it is not compulsory to make a composition, but that they have an absolute discretion with regard to each particular house or set of houses, whether they will make a composition or not?—I am not aware how that is; I should have thought that it was compulsory in every case, and that the Local Acts simply laid that down as the rule.

268. You are not aware that in those Acts the provision is that the assessing authority may at its own discretion either make the composition or not in each case?—I am not aware how that is.

269. I mean of course that they have that discretion within the limits of the composition?—Do I rightly understand you to mean that if any particular owner comes before the vestry, and says that he is ready to compound, it would be competent for the vestry to say "You shall not compound."

270. Yes; that they may say "It is more convenient to collect the rates in full from the occupants, and we will not allow you to compound." They are at liberty to say that under many of the Local Acts, are they not?—I did not know that there was that privilege or power.

271. But that option is never given to any owner or occupier in any of the Local Acts?—No.

272. Mr. *Woodd.*] Do they all contain powers for composition, or merely for levying rates on the owner instead of the occupier?—I think they all contain powers for composition.

273. *Chairman.*] With a special deduction by reason of the owner being assessed instead of the occupier?—Yes.

274. Mr. *Villiers.*] When it is agreed to in vestry, that the Act 13 & 14 Vict. shall be applied, I suppose that the terms on which the Act is to be applied are the 25 per cent. deduction, if the owner pay where the house is occupied and 50 per cent, if he pay whether the house is occupied or not?—Something not less than 50 per cent.

275. Those are the terms indicated in the Act, and when the Act is applied I presume it is always understood that any owner would be open to have that deduction made?—Yes.

276. Mr. *St. Aubyn.*] Is it the case in practice that the owner on giving notice of composition, names the actual amount of composition which he will agree to?—I cannot say.

277. Mr. *Villiers.*] Is it not within your experience to know that this Small Tenements Act, is in course of further application annually?—Yes, I have reason to believe that there has been a very large increase. There was a return in 1859. I have not got the number of parishes to which it was applied in 1859, but I can supply the number; I know that in point of fact the numbers have been very largely increased.

278. You have reason to believe that it is satisfactory throughout the county, and is being generally adopted?—Yes, I think so; I think it is increasing very much.

279. You do not hear of any complaints through auditors, or other persons in communication with the Poor Law Board?—No.

280. Mr. *Shaw Lefevre.*] Will you refer again to page 59 of the Report of the Poor Law Commissioners in 1843; there is a paragraph there previous to the one asked you about just now, which I think you should read to us?—"The second kind of inconvenience even more difficult to deal with than the first, is where the occupiers are a class of persons commonly changing their residence within the periods for which it is in modern times found to be convenient to lay the rate. Weekly tenants, for instance, never can be made liable to the rate. The amount of property which thus escapes from this tax, and consequently from all the other taxes, on the same basis, through these real difficulties, and through the false pretexts to which they afford a colour is very considerable; cases sometimes occur in which the loss incurred by the omission to rate the occupier, or to collect the rate, amounts to a fourth part of the whole of the taxes; in populous parishes, the loss from this cause is seldom less than a tenth part of the whole assessment. The loss from the removal of occupiers during the currency of the rates is most considerable in towns where it

W. G. Lumley, Esq.

23 March 1868.

is frequently found to range between three and four per cent."

281. When you stated that the feeling of the Board, in favour of the Small Tenements Act, was rather expressed in a conversational manner, was not this report of 1843 the report of the Poor Law Commissioners themselves?—Yes.

282. Signed by the late Sir George Lewis, Sir Edmund Head and Sir George Nicholls?—Yes.

283. And a report made in consequence of a communication made to them by the Secretary of State?—It was so.

284. *Chairman.*] Is there any further recommendation of the Commissioners on this subject in their report of 1843?—The remedy is set out at page 161 to 168 to the following effect: "We have already remarked (page 61) upon the defects of the present provisions (59 Geo. 3, c. 12, ss. 19–23) for rating the owners of property, the occupiers of which are a class of persons too poor or too fluctuating to be either conveniently assessed to the rate, or to allow the rate to be levied upon their property. The more striking defects of the existing provisions are: first, that it applies only to poor's rates, while the principle of the provision and the occasions for resorting to it, arising from the difficulties, waste, and risk of loss in the collection, apply even in a greater degree to the other rates, in proportion as the amounts to be levied on individual ratepayers are less; secondly, that the provision is confined to properties let at sums between 6 *l.* and 20 *l.* a year, omitting all below 6 *l.* a year, that is to say, omitting precisely the class of property for which the provision is most needed; thirdly, that the opinion is given to the vestry to introduce the provision or not, at their pleasure, and that power is given to them to charge any one or more owners at their pleasure, and to omit any other as they may think fit. It would probably be found to be a sufficient remedy for all the complaints that are now usually made with reference to this branch of the subject, if the defects of the statute in the above respects were avoided. This would be effected by repealing the existing provisions and making new enactments to the following effect: That the owners of all rateable properties let for no greater term than a year, and of no greater annual value than [ ] pounds sterling (without any minimum) shall be rated in respect of such properties, instead of the occupiers thereof, to all the local taxes [or the consolidated general rate]. That the rates on owners may be levied on the property of such owners, but if such rates be not paid by them the same may be levied with costs from the then present or any subsequent occupiers, and such occupiers may deduct the same from the accruing rent." "Such a change as that suggested would probably be found sufficient to remove the existing complaints on this part of the subject, and would certainly secure the bulk of the ratepayers from the great loss they now incur by the escape from taxation of the property occupied by poor persons." "Many inconveniences and anomalies arise from the fact that the legal character of the poor's rate, and of all the local rates except the sewers rate, is not made accordant with its real and essential character. These rates are essentially taxes on the rent of the landlord, not taxes upon the occupier's profits; no legal declarations, no limitations of legal remedies to the person and goods of the occupier, however much they may disguise the aspect of the tax or make its burden operate unequally on rent, can make it fall permanently on anything but rent. If the same rates were all avowedly laid upon the landlord, but made leviable upon any goods found upon the rated property, the occupier being enabled to deduct his rate from his rent, the amount of net rent which would then be paid to the landlord would, doubtless, be the same as now, but there would be no disguise of the real incidence of the burden. Then, also, the right of the landlord to a superior share of power in vestry and in the election of guardians, to protect himself from injustice in the imposition and from mismanagement in the administration of the taxes to which he would then be seen to be the sole contributor, would not be viewed with the present jealousy, if indeed it were at all contested. This result would be not only valuable for the sake of the abstract fairness of giving protection to those whose interests are really involved, but would be equally desirable for the sake of those classes who, though not interested as taxpayers, are otherwise deeply interested in the proper administration of the laws; for perhaps the greatest abuses which ever prevailed in the administration of the Poor Laws arose from this fact, that the tax fell, and that it was found out by the occupiers that it did fall, upon the landlords, while the administration, expenditure, and appropriation of the tax was given exclusively to the occupiers who did not really bear the burden. The attempt to give the tax the appearance of an occupier's tax, involves, besides, many other practical inconveniences. The chief of these inconveniences is that, in looking to the occupier for payment instead of looking to the receiver of the net rent, a poor and insolvent contributor is often looked to instead of a solvent one; a casual and fluctuating contributor, instead of a permanent and fixed one. The poor occupier escapes through his apparent inability to pay, and through a leniency and consideration towards him, which would be manifestly inapplicable to his landlord. Moreover, the rate, or a payment of it, is frequently lost, both at the beginning and at the end of the term of occupation of a fluctuating class of occupiers; and this loss is, of course, more frequent, in proportion to the shortness of the term, or as the change of occupiers is rapid, although in these cases, the rent keeps its unvaried average, and the landlord is as permanently accessible, and his benefit as constant as that of the landlords of other kinds of property that do not escape their burdens. In other words, the sympathy towards the poorer class of tenants produces its advantages, not to them, but to their landlords; their occasional inability to pay brings relief, not to them, but to their landlords, and their more rapid change of abode serves, through the disguise of the tax as an occupier's tax, to render the permanent interest of their landlords inaccessible to taxation. Another inconvenience results from this; in order to catch the occupier, it is necessary to make the remedies very much more stringent than would be necessary if it were made clear to the occupier that what he paid in rate he would deduct in the rent. Committal of poor occupiers to gaol for nonpayment of rates, would certainly be unnecessary if the rate were made in law what it is in reality, a landlord's tax, and an avowed, instead of a disguised, deduction from rent. Again, the pursuit of the remaining occupier's goods and person into other parts of the country, beyond the district of

of taxation, from the labour and difficulty involved in resorting to it, is for the most part an illusory remedy; but where it is resorted to is still only made use of at the cost of considerable time and trouble, and is in all cases a gratuitous difficulty imposed upon the collectors of the rate, in consequence of the statutory disguise of the tax as an occupier's. Indeed, allowing for the greater amount in the calls for the general tax, it seems to us to be highly probable that the difficulty of collection, if its character as a landlord's tax were made apparent, would be very little greater than that now encountered in collecting the present land tax and sewers rate. Another most important advantage would arise from making the real incidence of the tax apparent, namely, the lessening of dissatisfaction with the tax, and the consequent diminution of litigation. The occupiers would see that they were not interested in appealing. The landlords, a much less numerous class, would, from a more extended consideration of the value of their several tenements, refrain from appeals where an inequality unfavourable to them in one case was balanced by an inequality quite as favourable to them in another case, and where they could only obtain redress in one instance by incurring an equal burden in another. The same cause would also produce the beneficial effect of diminishing much of the agitation and dispute in vestries, arising from the unfounded belief of the occupiers that they are affected, when, in fact, they are not affected; at least, all those cases in which vestries refuse rates for the permanent benefitting of the land in the neighbourhood, as in the case of the highways, and many of the occasions which now produce most vehement complaints of expenditure for permanent but costly improvements, as for various county structures, bridges, gaols, asylums, assize courts, and the like, would assume quite another character, where it was clearly seen that these advantages to the landlord's property were wholly paid for out of the landlord's profits. Now, the proposal to rate the landlords does not involve the imposition of any new burden on them as an entire class; for it is well known, and cannot be denied, that the landlords, as an entire class, cannot gain by the shifting of the rate from one property to another, and by the frequent escape of one kind of property from its due share of burden; on the contrary, the loss of rate, the additional expense of collection, the additional litigation, the loss and cost occasioned by the mismanagement of those who have no real interest in the judicious economising of the tax, all fall as increased burdens upon the entire class of contributors, that is, upon the landlords, as a class. But it is one portion of this class, undoubtedly, that more peculiarly pays this additional cost, and another portion of this class that escapes. The owners of the property which is respectably tenanted pay in addition, first, what the owners of other property escape; secondly, the additional costs, waste, and losses resulting from the system by which that escape is facilitated. Unless, therefore, it should be thought fitting that the proprietors of the better classes of property should continue to pay what is necessary to make up an exemption for the worst, and to pay also the incidental costs of the exemption, it would seem to be desirable that the law and the fact should be made consistent. This would be effected by a declaration, That the poor's rate and all the other rates (or the consolidated general rate), should thenceforth be the landlord's rates. But if this were to be adopted, still no tenant who, before the passing of the measure, had taken the property at a rent determined by reference to the fact that he was to pay the rate, should be entitled to deduct such rate during the continuance of his term or holding; therefore, it would further be necessary to enact, That the rate might be levied by distress of any goods and chattels of any occupier; and, that after the expiration of the time or term for which at the time of the passing of the Act, any occupier might hold any rateable property, the occupier should be entitled to deduct any rate paid by him from any rent which might next become due from him. It would further be desirable, in order to prevent the rate from being made to appear, under any circumstances, to be a charge upon the poorer class of persons to declare, That all agreements, by which any occupier [of property of less than 10*l.* per annum is net annual value] might agree to forego the deduction of rate, should be void. For property of higher value this would be less necessary." "To be rated to the poor's rates, and to pay those rates, is made in many instances the condition of voting in the election of representatives, and upon various occasions arising in the local government of the country. It is sufficient to refer to the right to vote in the election of Members of Parliament for cities and boroughs (2 Will. 4, c.45, s. 47), to the privileges of burgesses under the Municipal Corporations Act (5 & 6 Will. 4, c. 76, s. 13), to the right to vote in vestries (58 Geo. 3, c. 69, s. 3), to the enjoyment of each of which important privileges the assessment to the poor's rate is made a precedent condition. These privileges are in all cases conferred upon the occupiers of the rateable property. If occupiers ceased to be the immediate subjects of the poor's rate, it would of course follow, unless special provision were made against that consequence, that the whole of the Parliamentary constituency in cities and boroughs, the whole of the constituency and of the officers in the newly-modelled municipal corporations, and the whole of the constituents of the vestry, would disappear. The difficulty as to rating owners in Parliamentary and municipal boroughs, has been felt to be great; the 59 Geo. 3, c. 12, s. 23, entirely excepts cities and boroughs, and towns corporate returning Members to Parliament, from the operation of the provisions for rating owners; and the 5 & 6 Will. 6, c. 76, s. 11, enables every occupier of a house, warehouse, counting-house, or shop in a corporate borough, to claim to be rated in his own person. It is obviously of the first importance, in a constitutional sense, that no change should be operated in the matter of Parliamentary or municipal franchise by an indirect process, or without a full recognition by Parliament of the operation to be effected. We think when the reasons for which the franchise has been made dependent on the assessment to the poor's rates are fully considered, that it will be manifest that the imposition, in the manner we have suggested, of the local rates, on owners instead of occupiers, would not necessarily involve any change in the franchise. The principle, that taxation is the reciprocal condition of representation, is not a principle by reference to which the franchise has been conferred on the persons assessed to poor's rates. For, in the first place, it is not all who are directly assessed, and who pay the rate, that are enfranchised, but only those

W. G. Lumley, Esq.
23 March 1868.

who are assessed on a certain value, and in most cases those only who have paid for a certain time. Moreover, the franchise is in most cases given in respect of poor's rate alone, while the election is of officers who for the most part have no legislative or administrative control of the poor's rate, but who control other taxes, and who, even in the case of the Member of Parliament, are certainly not considered so much as protecting the poor's rate as the Queen's taxes; and lastly, and which is, as we apprehend, the most decisive proof that the reciprocity of taxation and representation is not the principle involved in those privileges, there is the fact that the liabilities of occupiers to pay these taxes is only apparent and not real, and that the real and ultimate liability affects the owner of the rents. If, therefore, the liability to taxation and the right to representation were correlative, it would follow that the owners of the rent would be entitled to the franchise instead of the occupiers. On the other hand, the assessment to the poor's rate and payment of the tax are indications of the condition of the tax-payer, which, although by no means infallible, are more indisputable as matters of fact, and more extensive in their application, and altogether more convenient than any other indication; it appears to us that these facts, the mere assessment and payment (without reference to the ultimate incidence of the burden) have therefore been accepted as affording, in ordinary cases, fair indications of the possession of that amount of property and of that social position which are considered to be desirable in those who are to be invested with the franchise. Taking the liability to pay the poor's rate as an indication merely of the general condition of the taxpayer, the principle of the franchise is quite intelligible: in that general condition of the taxpayer is usually involved a greater extent of other political interests, the concerns in which he requires legal protection are more extensive, his social relations and connections are more numerous, his capacity to participate in the benefits of good legislation or government is enlarged, and his liability to be injured by bad legislation or government is extended. The interest he will take in good government is likely to be in some manner proportionate to the amount of his advantages at stake in the business of Government. But if his franchise were merely a reciprocal consideration for his liability to taxation, it would seem preposterous to give him privileges which extended in their consequences so far beyond the mere protection of the taxes; privileges affecting not his contribution of money only, but the making and administering of taxes which concern the life and member, the property, the reputation, the religion, and the private, social, and political relations of all the members of the community. We apprehend then that it is not as a specific protection of the poor's rate, or of any other tax, or as a reciprocal consideration for the payment of poor's rate, or of any other tax, that the franchise is conferred; and consequently the proof that the occupier does not bear the burden, does not involve the consequence that he should be deprived of the franchise; nor would it follow, therefore, that any practical measure which appeared to relieve him from the burden, should be followed by the extinction of his privileges. On the contrary, it would seem to be most consistent with the principles upon which the franchise is now, in fact, conferred, that if the owner were made, by the direct expression of the law, the person ultimately liable for the tax, still the vicarious assessment of the occupier, and the vicarious payment by him, should then still entitle him to all the privileges which he now possesses; and that as the change in the burden of the tax would be apparent, and not real, such change would involve no justification for a real change in the constituent and governing body. It would therefore be proper to guard the enactments we have just before suggested, as it would any other more limited enactment for the like purposes, by declaring, "That every franchise or privilege, Parliamentary or municipal, parochial or other which any occupier would have enjoyed by virtue of being assessed to, or by paying any rate, should be enjoyed by every occupier by the like assessment to, and payment of the (Consolidated General) Rate, notwithstanding the liability of the landlord, under the new provision to pay the same or allow it out of his rent."

285. Since the passing of the Small Tenements Act, has there been any further legislation upon this particular subject?—There is no direct legislation that I remember since that time; it may be said incidentally to have come under consideration in the Union Assessment Committee Act.

286. Have any more Local Acts been passed since that statute?—Since the 13 & 14 Vict., there are some Local Acts that have been passed, but there are Acts which go to a higher rate of rating than the 13 & 14 Vict. Some of them, also, are re-enactments of former Acts in the metropolis and in large towns. The former Acts have been for some special circumstances repealed and re-enacted, and the re-enactments embrace these clauses. But there are one or two Acts, one Act more particularly, at Manchester, as to which I should rather like to state the circumstances out of which it arose. There is a Local Act at Manchester, and in the two or three adjoining townships which arose under these circumstances. It was the practice in Manchester and those townships, where they had not adopted the 59 Geo. 3, or the 13 & 14 Vict., to make the rate in full upon the occupier as to all tenements, and then the overseers received the rates from the owners of those properties, making them an allowance of something like 25 per cent., or some other considerable allowance. That continued for a considerable number of years, so that the rate which was collected was one-fourth at least less than the rate allowed. The auditors had passed this system for a long time, until there came a change in the auditorship; and upon a new auditor being appointed he objected to this practice, and stated that the proceedings were not legal, that the overseers had no legal authority to make the deduction, and that consequently there was a loss to the township of that 25 per cent., as it appeared by their rate-book, and he surcharged the overseers with the difference. That was the subject of an appeal to the Poor Law Board, who upheld the auditor's decision; they said, that by law if overseers did not adopt either Act of Parliament, they had no authority to receive any payments from the landlords and make those deductions. The Board remitted the surcharge in the first instance, and after some two or three similar proceedings the townships combined, and applied to Parliament for an authority to rate the owners of

of property up to 10 *l.* (I think it is), instead of the occupiers, and obtained a Local Act for that purpose.

287. Mr. *Villiers.*] What is the date of that?—The 21 & 22 Vict. c. 62, that would be in 1859.

288. That went up to 10 *l.*; they found that they could not go on rating the owner without an Act of Parliament?—Yes; that Act applied to Manchester with the three townships of Ardwick, Chorlton-upon-Medlock, and Hulme.

289. *Chairman.*] In the Manchester case there is no limit for property that is let in separate apartments or separate storehouses?—No; I think that the Manchester Act was confined to the sum of the rental.

290. Look at page 45 of Mr. Glen's book?—"Any cottages or dwelling houses assessed at a yearly rateable value not exceeding 10 *l.*"

291. Would you read section 9?—"Any dwelling houses, warehouses, mills, or other tenements let by the owner, or sublet by the tenant in separate apartments or separate storehouses."

292. Without reference to annual value?—Yes; no matter what the value may be; that carries out the proposition of the difficulty in rating the occupiers of divided tenements.

293. And in the case of tenements that are divided into separate parts?—Yes.

294. Mr. *Villiers.*] But this Act was not without limit as to annual value?—As respects warehouses and counting houses, and places of that kind, where one building is let out into separate and distinct parts, there is no limit.

295. Do you mean to say that if a building was worth 100 *l.* a year a landlord could compound?—There is no composition, but they could rate the landlord instead of the occupier.

296. Without any option about composition?—Yes; I do not think there is any composition.

297. Do you mean that there is no composition provided for in the Manchester Act?—Composition for the small rented property, but not for the other property.

298. Then if there is a difference recognised between the small and large rented property, there must be some limit to the value of the houses upon which you may compound?—Yes; there is a limit upon the houses, that if they are under 10 *l.* a year annual value, there is a composition; but that is one class of property in which you rate the owners instead of the occupiers; there is another class as to which, perhaps, it is immaterial to discuss the question, because 10 *l.* for a warehouse or part of a large warehouse is a thing which is hardly worthy of consideration in Manchester.

299. At present I think the Committee must understand you to say that in the Manchester Act there is no limit at all as to value where the owner may be made liable instead of the occupier?—In the second class of cases to which the Act applies, the Act applies to two classes of property, one where the property itself is only of the annual value of 10 *l.*

300. And there, there may be composition?—There there may be composition. The other class of cases is where the property may be "dwelling houses, warehouses, mills, or other tenements let by the owner or sublet by the tenant in separate apartments, or separate storehouses."

301. There the owner is liable, but with no option of compounding?—Yes.

302. Mr. *Floyer.*] He may be made liable, you mean?—Yes.

303. Mr. *St. Aubyn.*] In Manchester can the owner be made liable without his consent?—Yes.

304. Even in the case of houses up to 100 *l.* a year?—If the property is divided into separate storehouses or warehouses. And that I understand to prevail everywhere; where there is the principle of rating the owners of houses divided into separate apartments, it is not necessary to ask a man's consent at all; he is necessarily rated instead of the occupier.

305. The occupations within the same house are rated separately, I suppose?—No, all together under one name.

306. *Chairman.*] Will you inform us of the indirect effect of the Union Assessment Act upon this question?—By the Union Assessment Committee Act, the Assessment Committee are to ascertain the rateable value of all the property in all the parishes in their union; they must ascertain what would be the proper value at which every individual hereditament ought to be assessed. So far, therefore, the Assessment Committee have had to look into the matter and to ascertain that all the property is brought into the list and duly and accurately valued. Then after they have made this valuation it is the duty of the overseers, and they are required by the Act of Parliament, to follow that valuation list explicitly in carrying out and making their poor rate.

307. Perhaps you will first state what are the particulars required under that Act to be put in the rate, and read the heads of the schedule?—I have not got the Act with me at present.

308. Mr. *Floyer.*] The wording follows that of the Parochial Assessment Act?—It follows the Parochial Assessment Act, leaving out the columns for the rate.

309. *Chairman.*] Is it the duty, under that Act, of the Union Assessment Committee to see that all the particulars are entered in every rate?—To see that they are entered in the valuation list, and then it is the duty of the overseers to follow that valuation list entirely and explicitly in making out their poor rate.

310. Then the duty of the Union Assessment Committee is entirely confined to the headings which relate to valuation, and does not relate to the names of the persons who happen at the time to be owners or occupiers of property?—Only to this extent, that the names of the occupiers and the owners appear in the first valuation list, but the Assessment Committee have no power to follow the changes that take place in those particulars.

311. They consider merely the value of the property for the purposes of assessment?—They do.

312. That is their duty?—That is their duty.

313. It is not their business to inquire into the accuracy of the names of the owners or occupiers?—Not at all.

314. Mr. *Floyer.*] Surely if a wrong person is entered on the list, it is the duty of the Assessment Committee to substitute the name of the right person?—There does not seem to be any such authority given to them; they would do it as a matter of fact in all probability, if it were submitted to them; but the substantial point for them is the value of each particular hereditament.

W. G. Lumley, Esq.

23 March 1868.

315. *Chairman.*] Their valuation is not the actual rate book itself, but it is a valuation to enable the overseers to construct the rate book, is it not?—It is so.

316. And therefore if they have settled the valuation, that valuation will remain until the Union Assessment Committee make an alteration?—That is so.

317. But the names of the persons against the particular property the overseer has to alter in every case that arises?—Yes.

318. Therefore the question of rating the owners or occupiers is not really a question for the Union Assessment Committee?—No; but there is a provision in the Union Assessment Act which exempts from the operation of the statute, as far as relates to the poor rates, all rates made under any Local Acts. (*The Statute was handed to the Witness.*) The form of valuation list, which is set out in the schedule of the Act is this; the name of the occupier, the name of the owner, the description of the property, the name or situation of the property, the estimated extent, the gross estimated rental, and the rateable value.

319. There is an exemption of all parishes and places where there is any Local Act?—Yes, there is; the exemption is this, not that those places are to be taken out of the valuation lists on which the contributions are to be based, but the poor rate may be made by the parties having authority under the Local Act quite irrespective of the valuations settled by the Assessment Act, sec. 29 limits the application of the provisions of sec. 28. Section 28 required the overseers to follow the valuation lists in making out their rates; and then sec. 29 says, "The provisions of sec. 28 shall not apply to any poor rate made by any vestry, trustees, guardians, commissioners, overseers, or other persons authorised by any Local Act to make the rate for the relief of the poor in any parish, or the assessment on which such rate is made." So that, notwithstanding the valuation list made by the Assessment Committee to the proper amount, one may suppose, of rateable value, it is quite competent for the authorities acting under any Local Act to make the rate according to their own view.

320. Mr. *Villiers.*] Is there not now a power vested in the Poor Law Board to repeal those Local Acts?—There is power given by a late Act of Parliament, the Act of last session, which enables the Poor Law Board upon application to them from the guardians or other parties, to issue a provisional order for the repeal of the Local Acts, and that provisional order may be introduced into a Bill, and be submitted to Parliament for Parliament to adopt; that is optional.

321. These particular places, then, where they have been governed, as far as the Poor Law goes, by Local Acts, you can now bring within the jurisdiction of the Poor Law Board?—The Board can alter them; but they are now within the jurisdiction of the Poor Law Board.

322. But for the purpose of making them subject in all respects to the government of the Poor Law Law Board, you had fresh powers conferred last year, and have already acted upon them, I believe?—Certain powers are conferred in the metropolis, but that is a comparatively local matter; that is the Metropolitan Local Poor Act.

323. But that would apply to places that have been hitherto assessed themselves, and have not been submitted yet to the Union Assessment Act?—Yes.

324. In London you have taken power to repeal those particular Acts, to bring them entirely within the jurisdiction of the new Poor Law?—We have not taken power to repeal the whole of those local Acts; in fact the local Acts cannot be repealed. All that has been done has been to enable the Poor Law Board to establish Boards of Guardians in the parishes, but the Boards of Guardians have nothing to do with making the rate.

325. But the Union Assessment Act only contemplates places where there are unions?—Yes.

326. And therefore you might have acted in the Metropolis; you know pretty well, I believe, that it was the Metropolis that insisted upon this clause being inserted?—And people at Manchester; I believe that Manchester was stronger about it.

327. *Chairman.*] Do you understand from that Act that the valuation list is to be made in all cases according to the Act, and that the charge to be made upon the parish in accordance with the valuation so arrived at, and the mode in which that charge is to be distributed over the occupiers and owners of property, are to be according to any local Act that regulates the composition for rating?—Just so; and according to the Small Tenements Rating Act.

328. Either the Small Tenements Rating Act or the previous Act, the 59 Geo. 3, or any local Act?—Yes.

329. In point of fact that Act does not alter the state of things as regards the mode of assessing and collecting rates in a particular parish?—It does not.

330. It merely regulates the valuation in gross of the parish for the purpose of assessing its contribution to the union?—It ascertains the proper and correct value of every hereditament in the parish, and of course it ascertains therefore the gross value of the parish for the basis of the contribution to the common fund.

331. The order for contribution is for a sum in gross on the parish?—Yes.

332. Mr. *Hibbert.*] It also lays down the rateable value?—Yes; by "gross" I mean the total value.

333. *Chairman.*] It arrives at the gross annual value by an examination of the rating of each property?—It does so.

334. But when an order is made by the union upon a parish for its quota, then where a local Act applies that quota is to be distributed among the ratepayers according to the provisions of the local Act?—Yes.

335. Will you give us an exact account, to the present time, of the number of the local Acts in force, the number of parishes in which the 59 Geo. 3 is in force, and the number in which the 13 & 14 Vict. is in force?—I will do so.

336. Mr. *Villiers.*] Was not that compiled last year either by you or by Mr. Glen?—That book has been compiled by Mr. Glen and Mr. Adrian, officers of the Poor Law Board.

337. *Chairman.*] I think it would be convenient, too, if you would prepare a short summary for an appendix of the places in which these several Acts are in force?—With regard to the parishes in which the 13 & 14 Vict. is in force, there is a return already, and, therefore, you would not want to have that, I presume.

338. We

338. We can refer to that return; but I want the whole classified into the places that are under the 59 Geo. 3, the places that have special Acts, and the places that have adopted the Small Tenements Acts, showing the numbers?—The places that have adopted the Small Tenements Rating Act are set out, as I think I have mentioned already in the Parliamentary Return of last year, No. 125.

339. If you look at page 107 of Mr. Glen's book, I think you will see that?—Those are local Acts; those that are under the 59 Geo. 3 will not be many.

340. There are only 10 or 12 boroughs where it is in force, I think?—But there are other parishes which are not in boroughs.

341. Perhaps you will be able to give that to us classified as to the boroughs and places not boroughs, in order to show the partial effect of repealing these Acts in the boroughs and not repealing them in the rest of the county. Making that distinction between boroughs and places not boroughs, will you give us the places under the influence of the three classes of Acts which have been mentioned. We have got one large return which contains them all, but it contains a great deal more besides; and it would be a comparatively short thing if merely the names of the parishes were stated under the different classes? —I will endeavour to classify them; with regard to the names of those parishes that have adopted the Small Tenements Rating Act; as I have said, they are already to be found in a Parliamentary Return before the Committee, and you do not want them set out again, I suppose.

342. I only want them classified as regards the places that are boroughs and not boroughs. They are in counties there, are they not?—Yes.

343. Perhaps you could give the number of the boroughs in each county, and then the number of parishes in the county beyond the boroughs, so as to show the partial character of the Act of last session, namely, that so many parishes in a county would be struck by that Act, while parishes near them would not?—I will endeavour to do that.

344. I think we have disposed of all the legislation that bears upon this subject?—I think so. We have not gone into the question of the persons appointed to collect, or the powers of the guardians, or anything of that kind.

345. Mr. *Floyer.*] Does not the law require that the poor rate-book shall be a copy of the valuation list as settled by the Valuation Committee? —It does in all places, excepting where there is a Local Act.

346. And therefore the sum total of the amount collected by the overseers under the poor-rate book, or on the authority of the poor-rate book, must be the same as the sum total of the property in the particular parish according to the valuation list?—Not so, I think.

347. If it requires that it should be an exact copy, it surely must be the same?—The valuation list stops short of the rate. All that the valuation list does is to give the rateable value, but the rate itself is different. One illustration will occur at once. There is a property which is in the valuation list, and which was valued in the valuation list at a very large amount, but if that is unoccupied at the time when the rate is made, its value drops out of the rate as a matter of course.

348. I speak with reference to what the learned Chairman put to you with regard to the deduction from the landlords compounding and the landlords being rated in lieu of the occupiers?—All those deductions will appear in the rate, although they do not appear in the valuation list. They do not appear in the valuation list at all.

349. Mr. *Hibbert.*] The valuation lists only contain the gross and rateable value, and they do not contain the amount of the rate?—No.

350. Therefore, if there are two or three parishes in the same union, and the board of guardians make a call upon each of those parishes for a particular sum, some one parish may have to raise that sum by a rate of 1 *s.* in the pound, and another by a rate of 2 *s.* in the pound?—Yes.

351. Mr. *Floyer.*] Is it not frequently the practice, as far as you know, in boards of guardians to say that they require a certain rate in the pound throughout the union?—That is the mode in which they talk of what they will raise from the whole of the union, that is, upon the rateable value of the whole of the union; and they will proceed to raise that according to the basis laid down by the totals of the valuation lists.

352. Do not you believe that, as a matter of real practice, in most, at any rate, of the country parishes in the kingdom, the rate is raised at so much in the pound upon the whole of the union, and not according to the particular sum required from each parish?—I have no doubt that in common parlance, and in talking the matter over, they say, "We shall want 1 *d.* in the pound, or 2 *d.* in the pound, throughout the union." That is based upon the valuation of all their property in all the parishes in the union, as is shown by the valuation list. Supposing the valuation list shows a rateable value of 10,000 *l.*; upon that the guardians may require contributions to the common fund at the rate of 4 *d.* in the pound. But when the contribution call is sent to the parish officers, they must raise that call as they can among their own ratepayers. The union have nothing at all to do with it. And in rural parishes this question hardly arises so much as it does in other places; there is very little deduction in those parishes, the overseers take the whole from the ratepayers.

353. *Chairman.*] Has your attention been called to the class of cases in which the rates are paid by the owners as agents, where there is no special law to compel him to pay?—Yes; there are a great number of those cases no doubt. We are not aware of the extent to which that prevails, but we know that it exists to a considerable extent. The only cases that we know of were those cases in Manchester which led to the Manchester Act, and a similar practice which prevails in the neighbourhood of Liverpool, where there are several large townships in which they get their rates paid in the same manner; and there has been for some time past a question going on with those townships as to how they are to get over the difficulty, because they have no Local Act, and the auditor will not allow any longer the deduction. That has been a very extensive system, and is at present pending, and I do not know what will be the result of it. But, besides that, there is no doubt that research has shown us that throughout a considerable part of the country the landlords pay for their tenants the poor rates, and perhaps other local rates. As far as the returns go, the landlords simply pay as agents in that case for the tenants without any deduction. If there were a deduction, either the

W. G. Lumley, Esq.

23 March 1868.

auditor does not allow it; or if he has, he has not done his duty.

354. Have you informed yourself of the particular mode in which the deduction was made in the neighbourhood of Liverpool?—As at Manchester they rated the occupiers in full, and took the rate from the owners, making a deduction to the owners in respect of their payments.

355. What per-centage of deduction?—I think it is about 12 per cent.

356. Mr. *Villiers.*] You say that the landlord is considered the agent in some cases?—He acts in a sort of way as agent for the occupier.

357. Have you given any sort of sanction from the Poor Law Board to the practice of allowing a certain amount to be paid to him as agent, which comes, in fact, to a sort of discount?—No; nothing of that kind is lawful?

358. Is it not lawful to pay collectors?—A collector may be paid.

359. The landlord is acting for the occupier in one respect, but as a collector in another; he pays over to the overseer that for which the occupier is liable, but, by a peculiar way of looking at him, you may consider him either as agent or as collector. Has it not been sanctioned by either guardians or overseers that this person being, in fact, a collector of the rates, should receive the same amount for his trouble as a collector would receive?—The overseers have sanctioned it in several cases, but the great case which led to the Manchester Act put a stop to it in that part of the country; and the present auditor in the neighbourhood of Liverpool, where that practice prevails of the overseers making a deduction to the landlord because the landlord pays, is also endeavouring to put a stop to it.

360. Has not there been a case where the Poor Law Board was applied to, to know if it was legal to employ the owner of the house as the collector?—An inquiry has been made of the Poor Law Board whether landlords could be appointed as collectors to collect the rates of this class of property, and pay them over to the overseers.

361. What answer has the Poor Law Board given to that question?—The answer was that it depended upon the Local Act under which the application was made; the Local Act allowed collectors to be appointed, and it was competent for local authorities to appoint collectors, and if these persons were landlords, they might be appointed collectors, but then they must be responsible, in like manner, as collectors; they must be liable to account for what they receive, they must be paid a proper sum for collecting, they must give proper securities, and be treated in all ways as collectors.

362. Otherwise it would not be legal for them to make the collection?—Otherwise it would not be legal for them to make the collection, and it would only be legal provided that the Local Act gave authority for the appointment of collectors.

363. *Chairman.*] Can you explain the manner in which this transaction was carried on in the neighbourhood of Liverpool; was the owner put on the rate-book?—The owner appeared on the rate-book, just as is the case now. In every rate-book there is a column for the owner and for the occupier; the owner appeared there and the occupier; the rate was carried out in full against the occupier, but instead of the occupier paying, the owner paid, but paid a reduced rate, without any authority for the deduction.

364. The full rate was made against the occupier in the ordinary way in the rate-book without any deduction?—Yes.

365. Then the transaction was a personal transaction between the person appearing as owner on the rate-book and the collector?—Yes.

366. With the understanding that if the owner paid the rates, he should have a deduction?—Yes.

367. Was that upon a scale for the whole of the parish; or was there an arrangement in each particular case?—It appears to be a general allowance throughout the whole of the parish, that so much should be allowed to the owners who paid for this class of property; 10 or 12 per cent. I think was struck off.

368. Was that by any resolution of any vestry or administrative body, or board of guardians, or purely a transaction between the overseers and the owner?—As far as the facts are known to us, there is no evidence of any precise vestry resolution, but there is no doubt whatever about its being a well-recognised parochial arrangement.

369. Has it come to your knowledge that in these private arrangements the deduction, when made, is always from the full rate in the rate-book, or is it sometimes obtained by under assessing property by consent in order to make an allowance to the owner?—I do not think that it could be the latter case, because rates here are settled with reference to the valuation lists, and the valuation lists would not allow of that, or rather the Assessment Committee would not allow of that. I have no reason to believe that in any of these cases there is any unfair assessment in the case of property, but it is a simple allowance made to the landlord for paying the rates instead of the tenant.

370. Is there reason to suppose that that is the general practice throughout the boroughs where the owner undertakes to pay the rates?—I am not prepared to say that; I think that cases which are exhibited in the return before you would turn out, if they could be fully investigated, to be cases where the owners of factories or the owners of large properties of that kind pay for their workmen and their labourers; I think that that is the most likely explanation. We have no detailed account of it. That return shows that the rate, is paid in full, and therefore, there would be no means, or at least hardly any easy mode of getting at the facts of the cases. The auditor would have nothing to call his attention, nor the Poor Law Board anything to call their attention to the transactions.

371. Do you know whether the practice exists to any considerable extent beyond the limits of boroughs?—The same class of cases exists in other places besides those enumerated in that list, I believe, because the same motive would exist in other parishes as would exist in those.

372. Do you think there is any general rate of deduction which is sanctioned by opinion, or is the rate of deduction, when the owner agrees to pay the rate, capricious?—I have no knowledge about that at all, because the only instances I knew were the two cases from Manchester and from Liverpool, and there I think the deduction was about 12 per cent.

373. Until this return, you were not aware of the practice existing?—Not to the extent to which that exhibits it; I knew that there were some such cases; we have had complaints that Mr. So-and-so came to the vestry and brought his

his voters with him to vote with him. Those were generally cases in which the rate was paid by the owner of the estate or works.

374. Will you be prepared to give the Committee on another occasion a complete statement of the changes that have taken place in the law since the 59th Geo. 3, as regards the franchise, both municipal and Parliamentary, depending upon the payment of rates?—I dare say I could do that, but I think it does not belong to the Poor Law Board Commission.

375. Mr. *Goldney.*] As regards the right of parochial voting in reference to the payment of poor rates, that belongs to you?—Yes.

376. Mr. *Powell.*] Does the auditor examine the rate-book so as to see who has paid his rates and who has not?—Yes; if he has done his duty he does; that is to say, he goes over the rate-book, and the rate book would show very soon what amount of rate was in arrear; if he does his duty he ought to examine the rate-book thoroughly.

377. Supposing that a deficiency arose owing to the system of agency, would the auditor detect that?—If he were an efficient auditor.

378. Just now, in speaking of an owner, you dropped the phrase "his voters," why should there be necessarily anything improper about it. Why should they not be his ordinary tenants?—I only mean that that is the way in which it has been brought before our notice. The complaint has been that "Mr. So-and-so has brought his voters to the vestry," meaning thereby the persons whose rates he has paid, so as to qualify them to vote at the vestry.

379. Do you mean complaints of an official character?—Not of an official character exactly, but the complaints of persons who have failed in their election, or failed in the matter before the vestry.

380. Mr. *Shaw Lefevre.*] Has the result of your inquiry shown that there were several cases where the landlords paid the full rates by arrangement with their tenants, even where no allowances were made to them?—Yes.

381. When were those inquiries made?—Very lately.

382. Were they known to you or to the Board before the Reform Act of last year?—No.

383. And in those cases the tenant makes no personal payment himself?—We suppose not.

384. Do you known whether that is the case in such towns as Rochdale, Sheffield, Exeter, and York?—I do not know, but I may say that I do not rely much upon returns of this sort.

385. You believe that in places where the Small Tenements Act has not been adopted, arrangements of that character have been largely made?—It appears to be so from that return.

386. Does that lead to this conclusion also, that the reason for the Small Tenements Act not having been adopted in many cases, has been, that a custom of that nature was already in existence?—That has been stated, and in those cases it would explain the fact.

Thursday, 26th March 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.
Mr. Ayrton.
Sir Michael Hicks Beach.
Mr. Goldney.
Mr. Goschen.
Mr. Edward Hamilton.
Mr. Hibbert.
Colonel Hogg.
Mr. Kekewich.
Mr. Shaw Lefevre.
Mr. Paull.
Mr. Powell.
Mr. Trevelyan.
Mr. Villiers.
Mr. Woodd.

ACTON SMEE AYRTON, Esq., IN THE CHAIR.

WILLIAM GOLDEN LUMLEY, Esq., called in; and further Examined:

W. G. Lumley, Esq. 26 March 1868.

387. *Chairman.*] HAVING explained to us the state of the law previous to the passing of the Act of last Session, will you be good enough now to state to the Committee what you consider to be the precise effect and operation of that Act on the previous state of things?—Of course I leave out of consideration at present any part of that Act of Parliament which applies to the franchise. I am only now dealing with its effect upon the poor rate. That Act materially altered the position of affairs as regards the rating of owners, as it existed previously to its being passed in those parishes which are within the boroughs returning Members to Parliament, because the 7th clause takes away from the owner the liability of being rated in respect of any "dwelling-house or other tenement, situate in a parish wholly or partly in a borough, instead of the occupier." Perhaps the Committee might wish the whole clause to be read *in extenso.*

388. Yes; I think we had better have it?—The 7th clause of the 30 & 31 Vict. c. 102, is in the following words:—"Where the owner is rated at the time of the passing of this Act to the poor rate in respect of a dwelling-house or other tenement situate in a parish wholly or partly in a borough instead of the occupier, his liability to be rated in any future poor rate shall cease, and the following enactments shall take effect with respect to rating in all boroughs: 1. After the passing of this Act, no owner of any dwelling-house or other tenement situate in a parish either wholly or partly within a borough, shall be rated to the poor rate instead of the occupier, except as hereafter mentioned." That is the first part of that clause. Then the second part of that clause is: "The full rateable value of every dwelling-house or other separate tenement, and the full rate in the pound payable by the occupier, and the name of the occupier shall be entered in the rate book. Where the dwelling-house or tenement shall be wholly let out in apartments or lodgings, not separately rated, the owner of such dwelling-house or tenement shall be rated in respect thereof to the poor rate." Then follow three provisoes: "1. That nothing in this Act contained shall affect any composition existing at the time of this passing of this Act, so, nevertheless, that no such composition shall remain in force beyond the 29th day of September next." That is not of much importance now. "2. That nothing herein contained shall affect any rate made previously to the passing of this Act, and the powers conferred by any subsisting Act for the purpose of collecting and recovering a poor rate, shall remain and continue in force for the collection and recovery of any such rate or composition." That is not of much importance now. Then the 3rd is, "That where the occupier under a tenancy subsisting at the time of the passing of this Act, of any dwelling-house or other tenement which has been let to him free from rates, is rated, and has paid rates in pursuance of this Act, he may deduct from any rent due, or accruing due, from him in respect of the said dwelling-house or other tenement, any amount paid by him on account of the rates to which he may be rendered liable by this Act."

389. That, in fact, only applies to the change of circumstances, not to the permanent arrangement?—Not to the permanent arrangement.

390. Although you observe that the language of that Act is, that the liability of the owners shall cease, I presume you consider it precisely the same as if the Acts relating to composition had been wholly and entirely repealed in those parishes?—Yes; so far as they relate to the poor rate. It is rather important to notice this point because the Composition Acts and the Small Tenements Rating Act apply to other rates, to the highway rate especially, which are not touched by this clause of the Representation of the People Act.

391. You understand that, although the owner may be willing and desirous of being rated, yet he is not at liberty to be rated now as regards the poor rate?—No.

392. Mr. *Hamilton.*] Is there any difference between the poor rate and the rate for the relief of the poor?—No.

393. Does not the poor rate include rates besides the rate for the relief of the poor?—It does; but they are identical terms; of course a great number of things are paid out of this rate besides the mere cost of the relief of the poor.

394. Therefore, would it not follow that the Act

Act having determined that the liability of the owner shall cease for the poor rate, and not merely for the rate for relief of the poor, the occupier has incurred a liability beyond the rate for the relief of the poor?—For purposes beyond the relief of the poor; for instance, out of the poor rate all the expenses for registration are paid, and where there are district highway Boards, what used to be highway rates are paid out of the poor rate; but no distinction can be made between the rate levied for the relief of the poor and the poor rate.

395. *Chairman.*] Whether any other rate will follow the incidence of the rate for the actual relief of the poor, made under the general law of the Statute of Elizabeth, or those laws that carry it into effect, would depend entirely, I presume, upon the provisions of those Acts which declare the extent to which those other rates are to follow the incidence of the poor rate?—Yes.

396. Therefore, you can arrive at a conclusion on that question only by examining the provisions of the Act to see how far it was meant to follow every change that may be superinduced upon the collection of the rate for the relief of the poor?—Yes; but I rather understood the question to refer to what sometimes is supposed to be a distinction between a poor rate and a rate for the relief of the poor; there is really no substantial difference in the rate itself: whether it is called for the sake of brevity a poor rate, or whether the title is rather more expanded as a "rate for the relief of the poor," it is the same thing; it is the rate which is made by the overseers originally under the Statute of Elizabeth; perhaps it may be said still to be made under the Statute of Elizabeth, but out of it, from time to time, the Legislature have authorised certain charges of a different nature from the relief of the poor to be paid.

397. Some local Acts declare that certain expenses shall be paid by the overseers out of the rate for the relief of the poor?—Yes.

398. In that case, therefore, there is no difference between a poor rate and a rate for the relief of the poor?—Certainly not.

399. But there are other Acts, are there not, which declare that certain rates shall be levied, and that they shall be assessed and levied, and in all respects precisely the same, as if they were a poor rate?—Yes; the rates made under the Public Health Act, for instance.

400. The Highway Act is one?—The Highway Act is much the same; it is made upon the basis of the poor rate; but still the highway rate is not paid out of the poor rate except in cases where proceedings have been taken under the recent Highway Act.

401. Therefore, beyond those cases in which the Act specifically directs that the particular charge shall be made for the relief of the poor, the determination of the question must depend upon the question of the extent to which the new Act declares that the particular rate shall follow the incidence of the rate for the relief of the poor?—Yes.

402. Mr. *Hamilton.*] Are you acquainted with the Municipal Corporation Amendments Act?—Yes.

403. Under that Act have not the Municipal Council power of directing the overseers to charge rates upon the poor rate?—Yes; they may either pay the charge out of the poor rate or make an independent borough rate.

404. Do you know whether that has been usually done?—I think the practice has been, in most cases, to pay it out of the poor rate.

405. In those cases the poor rate would include not only the rate for the relief of the poor, but the borough rate?—Yes.

406. *Chairman.*] Perhaps you will refer the Committee to the exact words which allow the municipal expenses to be paid out of the poor rate?—The 7 Will. 4 & 1 Vict. c. 81, is the Act. The Municipal Corporation Act, 5 & 6 Will. 4, c. 76, s. 92, enabled the town council to cause a borough rate to be levied, and certain other rates to be levied, and those were to be levied, in the same manner as a county rate. Then the 7 Will. 4 recites that power, and that no authority is given to the churchwardens or overseers of the poor to pay the same out of the poor rate; and therefore the Act goes on to provide, that in all cases where "a borough rate or watch rate may be made and levied in any borough, the council of such borough may order the churchwardens and overseers of every parish or place within which such rate may be levied, or such other persons as by law may make a poor rate for any such parish or place within the limits of such borough, to pay the amount of such part and portion of such rate for which such parish or place respectively shall be liable out of the poor rate made and collected, or to be made or collected, for such parish or place."

407. In that case where they pursue that course, the phrase used in the Reform Act would, of course, include that disbursement out of the poor rate, the same as any other disbursement?—Yes.

408. It is a rate for the relief of the poor, applied both to the relief of the poor, and to municipal purposes?—Yes.

409. Mr. *Hamilton.*] And both are included in the term poor rate?—It is so; I may refer to the precise terms of the heading of a poor rate, which is given in the schedule to the Parochial Assessment Act, "An assessment for the relief of the poor in the parish of Merton, in the county of Surrey, and for other purposes, chargeable therein according to law." There is a power in the Act to which we have just been referring, to enable the churchwardens and overseers to make a separate rate for the borough if they like, but they may pay the amount out of the poor rate.

410. *Chairman.*] If they make a separate rate, it would not come within the provisions of the late Act, but if they adopt the other alternative, it does come within the provisions of the Act?—Yes.

411. In fact, we may take it that the phrase "Rate for the relief of the poor," includes not only the expenditure of the parish or union for the purposes of relieving the poor under the Poor Law Act, but any other expenditure which the parish or any local authority may make, and which they are entitled by any statute to disburse out of what is called the poor rate?—That is so.

412. Do you know whether there is any difficulty or peculiarity experienced in dealing with these Acts, where parishes are partly within the municipal boundary, and partly without?—Yes; in that case they are obliged to make what are called divided rates, that is, rates totally separate from the poor rate. A rate is made for the part which is within the borough, and a separate rate is made for the part which is within the county, according to the precepts either from the town

W. G. Lumley, Esq.

26 March 1868.

council in the one case, or from the clerk of the peace or the justices of the county in the other.

413. Do you know whether, in cases where they have to make this division, the part that is within the borough or the part that is within the county is charged with one entire rate for the relief of the poor, and the other with two separate rates, or is the whole parish charged with two separate rates?—No; the separate parts are charged with separate rates; the separate parts pay these divided rates according to the proportions of the parts; that which is in the borough pays the borough rate, and that which is in the county the county rate for its portion.

414. The part within the borough, of course, pays a separate rate, a municipal rate, and it is not there levied as part of the poor rate?—No; it could not be; it would be impossible to do that.

415. Therefore there would be this peculiarity, that it depends upon whether the whole parish is within the borough or not whether the Reform Act of last year has affected the borough rate or not?—If any part of the parish is within the borough, the Act of last year has affected the rating throughout the whole of that parish.

416. But if there be a Composition Act, then it has only affected it partially?—It has affected the whole.

417. As regards the municipal rate, it has only affected it partially?—As far as the municipal rate is concerned, that perhaps is not affected at all.

418. Therefore, in some cases, the municipal rate can no longer be compounded for, and in other cases it may, depending upon the fact whether the parish happens to be wholly or partially within the municipal boundary?—So much of the municipal charges, where they are paid out of the general poor rate, are free from the composition, if I may say so, whereas if they are paid in a divided parish the composition remains.

419. To determine that question, have you considered whether the Municipal Act does or does not require the borough rate to follow all the incidents as to the mode of assessing and collecting it that attach to the poor rate, or may it be subject to any separate system?—I believe the only provision about a separate rate is that contained in the 7th of William 4th, and the 1st of Victoria, chapter 81, which provides that "the council, instead of ordering such churchwardens and overseers, or other persons, to pay the same out of the poor rate, may order them to make and collect a certain pound rate upon and from the occupiers or possessors of all rateable property within such parish or place for the amount of the rate for which such parish or place may be liable as aforesaid."

420. Mr. *Kekewich.*] I think there is a clause on the subject in the Union Assessment Act?—That only affects the valuation; it has nothing to do with making the rate. I do not think there is any power of compounding under that Act, or of rating the owners.

421. *Chairman.*] There being no restriction, if there be a power under a local Act, or the Small Tenements Rating Act, or the other Acts, to make a composition for those rates, then the composition could be made?—I do not think so. I do not find that this borough rate is to be levied otherwise than upon the occupiers.

422. If a borough undertakes the management of the highways, the rates for the repairing of the roads would still be the subject of a composition?—I do not see that, unless where the town council precept comes out of the poor rate; in that case, of course, it follows the incidents of the poor rate. But the Act which I have just cited contains no provision of that kind; it simply authorises a pound rate to be made and levied upon the occupier.

423. Therefore, there may be in the borough two sorts of rating going on: that which has been condemned by the Act of last Session, and that which is prescribed by the Act of last Session?—Yes.

424. Have the Poor Law Board taken any action upon the Act of last Session?—Yes various enquiries having been made, they thought it advisable to frame a circular letter, which they addressed to all the churchwardens and overseers of parishes in the boroughs affected by this Act of Parliament, and sent it out on the 15th of November last. That circular letter deals with the Clause which I have just now been reading, and it also deals with two other Clauses in the Act which affect the duties of the overseers and the collectors.—(*The Witness handed in the Circular Letter.* Vide *Appendix.*)

425. Had the Poor Law Board had much communication with local authorities in consequence of issuing that circular?—A good many communications had been made to the Poor Law Board, but the Poor Law Board have declined to enter into any question further than was necessary for the guidance of the overseers in making their rates. The subject has appeared to be, at present, hardly ripe for much discussion, because, as far as rating was concerned, everything depended upon the valuation lists, which were in the hands necessarily of the assessment committees. The assessment committees had to deal with the matter in the first instance, and from them very few communications have arrived.

426. Can you, without going into much detail, state at all the general effect of the communications that have been made and received?—Some questions have been asked, of course, as to the interpretation of the 7th Clause of the Act of last year. The most difficult part of the Clause to interpret, that about which, I believe, most difficulty is felt, is that part of the Clause which provides that, "Where the dwelling house or tenement shall be wholly let out in apartments or lodgings not separately rated, the owner of such dwelling house or tenement shall be rated in respect thereof to the poor rate." The difficulty has been to understand what is meant by "apartments or lodgings not separately rated." Whether the provision applies to the cases where, in point of fact, apartments or lodgings are not separately rated, or whether the provision is to be construed as applying to cases where by law those apartments or lodgings could or could not be separately rated. That is the difficulty which has been felt in various parts of the country. I believe that the Poor Law Board have thought it not advisable for them to give any opinion on that question.

427. Have they been asked at all what is the meaning of the word "owner" in that Clause?—This is the interpretation that they put upon it in their circular letter:—"The owner referred to appears to the Board to be the owner defined in the statutes 59 George 3, c. 12, s. 21, and the 13 and 14 Vict., c. 99, s. 9, though the term will also apply to persons described under such name

name in any local Acts whereby the owner was rendered liable to be rated instead of the occupier."

428. Then it would be the owner, who at the time of the passing of the Reform Act, in the particular place was rated instead of the occupier?—Yes; assuming that that owner had been rated in conformity with these statutes.

429. Has any other important question arisen?—Not much upon the construction. There have been questions, not easy to answer, some of which are rather speculative questions, and the Poor Law Board decline generally to answer speculative questions; they require actual facts, and when statements of facts are submitted to them, they express an opinion upon those facts. Statements of actual facts have not been submitted to them in this case. But what did occur shortly after the passing of the Act, as far as the Poor Law Board was concerned, was this: It was evident at once that a very considerable amount of extra labour would be cast upon the officers engaged in the collection of the rate, and the point then arose, as to how that was to be dealt with, because when the officers are appointed under the orders and regulations of the Poor Law Board, that Board regulates not only their appointments, but their salaries and their remuneration, and as to their officers therefore the question arose how they were to carry out this extra service. According to the strict rule of law, they were bound to do whatever they were required by the duties of their office to perform, and therefore if there had been nothing more than a natural increase of labour, arising out of the circumstances of the parish as they existed before the passing of this Act, they must either have gone on with the salaries awarded to them, or must have given up their offices; but as this was a duty cast upon them, which could not be foreseen in any way beforehand, when their salaries were settled, it became immediately a question as to how they should be remunerated, and the Poor Law Board, after some consideration, thought that the best course would be to issue a general order to regulate the mode of proceeding?—(*The Witness handed in the order.* Vide *Appendix.*) That order begins by reciting that by divers orders in that behalf heretofore issued, "The Poor Law Commissioners ordered the guardians of the poor of the several unions named in the schedule hereunto annexed to appoint collectors of the poor rates, or assistant overseers, with the duty of collecting the poor rates in all or some of the parishes comprised in such unions, and have specified the duties to be executed by such officers, and have regulated the amount of salaries payable to them, and the time and mode of payment thereof, and the proportions in which the respective parishes for which they are appointed shall contribute to the payment." Then it recites another general order, by which certain duties are assigned to these officers. And then it says, "by reason of the provisions of 'the representation of the People Act, 1867,' the labour incurred in the making of, and collecting the poor rate in certain parishes may be increased, and a greater demand may be made upon such collectors and assistant overseers, as aforesaid, in respect of their services in such parishes; and in such cases it is desirable that an increase should be made in the salaries or other compensation paid to the collectors and assistant overseers appointed, and acting under such orders in any parish affected by the provisions of the said Act, in respect of such additional services," then the Board ordered that "The guardians of the poor, of the said several unions may, if they think proper, make a reasonable increase in the salaries, or other compensation legally paid by them, to such officers as aforesaid of such amount, and for such a period, as to the said guardians shall appear suitable, and may from time to time renew, alter, or increase such compensation. Secondly, every resolution of the guardians under this order shall be reported to the Poor Law Board for their approval, and shall be of no force until approved of by them. Thirdly, if the Poor Law Board think proper at any time to direct the increase authorised to be made by this order in any case to be discontinued, the payment of such increase shall cease from such time as the Board shall specify." Then the last article, as far as the salaries were concerned, was this: "Provided that if the Board of Guardians shall deem it expedient to make any change in the districts for which any such collector or assistant overseer shall be now acting, and such officer, and when necessary, his sureties, shall consent thereto, their proposal shall be submitted to the Poor Law Board, and if they approve of the same, such change may be effected, either with an order of the Board or without it, as the case may require." Those are the clauses which provided for an immediate increase in the salaries and remuneration; at the same time the Board provided that the increase should be temporary, in order that if any change should take place in the arrangements, the parties should not be entitled to demand the increase to be continued permanently. Then, in the 5th article, the Board required the collector or assistant overseer to "give his aid and assistance to the overseers of the parish for which he acts in making out and serving the notices of poor rates in arrear required to be made out, and served by the 28th section of the said Act, and in making out the list of persons in arrear of their poor rates, required by the 29th section of the said Act to be made out and served by such overseers respectively." The other articles are unimportant.

430. For the other duties imposed by the Reform Act, except the duties under this clause, provision is made for compensation?—No provision is made for compensation as regards the duties to which I refer; these are duties imposed upon the overseers, who are to take care that notices of poor rates are served upon those in arrear, and also the duty of making out lists of persons in arrear, as to which no systematic provision is made for remunerating them.

431. Then you understand that the clause directing remuneration to be made in the Act regulating registration under the old Reform Act does not extend to these duties?—No, these provisions are included in this Act of Parliament, but they are not necessarily expenses of the registration; but this article is not framed so much for providing for the expenses, but for making it the duty of the collectors to render their assistance, so that if the collectors were to refuse to render their assistance they might be liable to dismissal from their office.

432. Has anything further occurred upon that order?—Upon that order the Poor Law Board have been called upon to entertain a number of applications; I have a list of them, and I find there are about 46 unions in which applications have

W. G. Lumley, Esq.

26 March 1868.

have been made, and in which the salaries have been increased.

433. Are those chiefly the larger boroughs or boroughs of all kinds?—Of all kinds; I can give the names of them if it will be of any avail.

434. Mr. *Hibbert.*] Does that list include application for additional collectors, or merely for increased payment?—For additional collectors as well.

435. Sir *M. H. Beach.*] Will you give the names of some of the largest?—At Birmingham 12 additional collectors have been appointed, at a salary of 2*l.* a week each, and three copying clerks at a guinea a week each, for six months from October 1867. At Dudley an additional collector has been appointed for the parish of Sedgley, at 75*l.* a year, and the salary of the collector for Tipton increased from 120*l.* to 200*l.* At Gateshead an addition of 250*l.* has been made to the usual remuneration of the collector for the parish of Gateshead, till March 1869.

436. *Chairman.* In Manchester has there been any change?—Manchester is under a local Act of its own.

437. They have power to appoint of themselves?—Yes; Manchester is not within this Order. At Leicester an additional collector has been appointed for the parish of St. Mary, with a remuneration of 10*l.* for the quarter ending Christmas 1867. Remuneration to the amount of 86*l.* 10*s.* between the 12 collectors of the union has been approved of up to Christmas 1867, and 97*l.* 15*s.* for the quarter ending Lady-day 1868.

438. Where there are local Acts by which the vestry or some local authority has power to do what is necessary to collect the rate and make all the disbursements, you have not been applied to?—No; this order only deals with the cases of collectors appointed under Orders of the Poor Law Board, whilst in a great many parishes there are assistant overseers appointed by the vestry, and there the vestry deal with the appointments according to their own discretion; they may increase the salaries or they may leave them alone, as they think fit. About them the Board have no information, they are only informed of parishes which are in unions where the guardians have thought it desirable to apply to the Poor Law Board, and I believe that the applications have come from almost all the large unions in the schedule.

439. Mr. *Villiers.*] Is there any Parliamentary borough that does not include parishes in unions?—Yes; Brighton is one; it is not a union, it is under a local Act. These are unions that for the most part are under Orders from the Poor Law Board for the appointment of collectors.

440. In every case of that kind you have received some application for the sanction of the Board to pay for the increased duties of the collector?—In almost all of them.

441. Sir *M. H. Beach.*] Has any application of that kind been made from Bristol?—No; Bristol is under a local Act; they pay their own officers themselves; they are not within the schedule of this Act, nor is Exeter.

442. *Chairman.*] Can you state generally what is the state of the law with reference to errors in the rate book, and inserting the wrong person; is there adequate provision to correct those errors?—None whatever under the general law, except by appeal. Many of the local Acts (not all of them) have powers enabling the vestry or whatever board may make the rate to correct errors, but it is not a very usual provision even in the local Acts, and no provision at all is made in the general law.

443. Have you considered at all the effect of the very imperative language of the Act of last Session as regards the validity of rates in case an occupier is not properly stated?—I do not think that the rate would be affected; I do not think that anything would happen to the rate in consequence of an error in rating an occupier or owner wrongfully. There might be an appeal to the justices, and if the justices thought the error so important they might, on appeal, quash the rate; but there must be that appeal to the sessions, otherwise the rate would be valid. The parties themselves must personally appeal, or the overseer if he has made a mistake, will not recover the rate.

444. But if a person's name is not put in accurately, would there be any means of recovering the rate in respect of those premises, looking at the very imperative language of that Act, there being no provision in the Act to guard against errors, or give redress in case of errors?—If the rate were wrong in the case of the name of the party it would not be recovered; it would be a lost or irrecoverable rate.

445. If there were the smallest error in the Christian or surname of the person rated as that Act is drawn, that rate would be invalid, would it not, looking at the imperative language of that Act?—As far as that individual is concerned it might be, but I should not like to say that such an error as the omission of a second Christian name would vitiate the assessment upon that individual; it would probably be found that the rate was sufficient. If he were rated by his proper surname, and one of his Christian names were omitted, I should think he would be liable.

446. If he had a wrong Christian name what then?—I should not like to say.

447. Mr. *Villiers.*] As far as your experience of the Poor Law Board goes you have learnt that the consequence of suspending the operation of the compounding Acts in all the Parliamentary Boroughs has been to impose a very considerable expense upon the unions?—Upon the parishes, in the increase of allowances to the collectors and to the officers.

448. And you have been further apprised of great inconvenience in the collection?—Yes.

449. And that in consequence of the class of persons now made liable being so very poor and so little able to pay the rates, extraordinary means have been resorted to to compel them?—Unexpected means, I should say, rather than extraordinary.

450. Unusual means in those places, seeing that they had always been compounded for before?—Yes.

451. Mr. *Powell.*] Can you give me the reference to that local act at Brighton of which you have spoken?—Sixth of George the 4th, chapter 179.

452. Can you trace the desire for an increase of salary and an increase in the number of officers to the increase of labour under the provisions of the Reform Act of 1867, or does it seem to have arisen in some cases from other circumstances, such as the natural growth of population?—We have distinguished those cases in which applications have been made for a natural reasonable increase. In such cases the inquiry has

has been made with this view, that if there was a natural increase of labour, the question would be whether the officer should have his salary permanently increased or not? If, however, it was an increase of labour resulting from the operation of this Act, it was then treated as a temporary application, because it was not easy to see at the present moment what would be an adequate remuneration to the individual. It may be, that the labour may, after some experience, prove by no means so great as at the present moment it seems to be, and therefore the Board hold in their hands the opportunity of altering the salary. But if it is a claim made on the part of the officer for an increase of salary because his duties are absolutely and necessarily and permanently increased, then there is no reason why the guardians should not make him a permanent increase of his salary. In a few cases, therefore, the Board have had occasion to consider, when the application has been made to them, under which of these two heads the application ranged. But I believe, from all I have learnt, that there are very few of the latter cases; almost all of the applications that have come from the places within boroughs depend upon the increase of labour incurred in consequence of new duties cast upon the collector by reason of this Act of Parliament.

453. Does the schedule which you have put in contain applications made or applications granted? —Applications granted.

454. Have there been other cases worthy of mention where the applications have been refused?—I know that in one particular borough immediately on the passing of the Act of Parliament, before there had been any sort of experience or means whatever of judging what would be required, an application was made to double the collector's salary at once. That application naturally led the Board to consider that the subject must be taken up so as not to assent at once to every application; and this led them ultimately to frame this general order. They at once refused to assent to that proposal.

455. Do you know that action has been taken in every case where you have granted the application?—For the most part action has been already taken when the application was made. A great deal of their proceedings has been to sanction, in fact, what had been actually done.

456. Mr. *Villiers.*] Have you any reason to suppose that those duties imposed upon the collectors will not be permanently increased, seeing that the increase arises from the great extension of the number of persons who are required to pay the rates, and who are so poor that it requires extraordinary efforts to collect the rates?—I cannot exactly say. The Board thought it desirable to make a temporary provision. The provision is permanent in one sense, though it is subject to change and alteration from time to time. If it turned out that the labour is increased, then the salaries must probably be permanently increased. On the other hand, the labour might be diminished; at least, some people think that the labour may be diminished by a different process of collection. In that case the collector would not have so much duty to perform as he anticipates.

457. Mr. *Woodd.*] Do not you think that a much larger gross sum will be collected in each parish under the Act of last year than under the Small Tenements Act?—I do not know; it may be so.

458. When property is rated at the full amount, do not you think that a larger sum will be collected?—It may be so probably, but I cannot say that it would in all cases.

459. In those cases where a larger sum is collected, the additional charges will be more than borne probably by the additional sum raised?—That may be the result.

460. Are you decidedly of opinion that under the new Reform Act owners cannot be assessed instead of occupiers for any portion of the poor rate, even for those parts of it which are not applied directly to the relief of the poor?—I think that that is so.

461. You think, in fact, that the occupier must be assessed for the whole of the sum raised under the name of the poor rate?—Yes.

462. Sir *M. H. Beach.*] I understood you to say that there were cases of parishes partly within and partly without boroughs, in which the municipal rate might be raised at a compounded rate, while the poor rate was raised under the present law?—Not in a divided parish.

463. Will you explain that; perhaps I misunderstood what you said?—I think that the question which was put by the Chairman to me, and to which that answer referred, applied to the state of things before the alteration caused by this Act of Parliament. Previous to this Act of Parliament, there were a great number of parishes wholly within boroughs, in which the Small Tenements Act was in force; and in those parishes the owners might be rated in the place of the occupiers. At the same time there might be a parish which was divided, being partly within a borough and partly without the borough, and in that case, inasmuch as the borough rate, as I understand, does not give the power of rating anybody but the occupier, you could not have rated the owner, and of course you could not have had any composition. So that as the law then stood, in one parish the owners might be rated in place of the occupier; and in the other, which was a divided parish, the owner could not. Now the owner is not to be rated at all.

464. And both rates would be raised in the same way?—Yes.

465. You spoke of Birmingham as a place in which considerable additional trouble had been imposed by the abolition of compounding. Do you know at all what has been the result, whether more rate has been raised or not under the new system?—No, not at all. I only mentioned that as one of the places where there has been an increase of the number of persons employed to collect the rates. But as to what has been the result of that, we have no information at present; it is much too early to know what the result of the collections will be under the new arrangements.

466. That is the main question, is it not?—I only say that at present the result is not known.

467. Do you know whether any rate has been made in Manchester under the new system?—I do not know; I should think it must by this time, because the Act has been in operation since the 29th of September. At Manchester they make a rate for the whole year, and they must have made a rate by this time, I should think.

468. Mr. *Villiers.*] They make that rate in the early part of the year?—Most likely.

469. Sir *M. H. Beach.*] What would be your opinion as to the time at which it will be possible

W. G. Lumley, Esq.

26 March 1868.

to arrive at an idea of the amount that would be raised under the new system compared with the amount that was raised under the earlier system?—I think we shall know very well what the result is by Midsummer.

470. The rate has to be audited?—It has to be audited, but that is not very important, as far as ascertaining the fact goes. Of course the actual facts could only be ascertained by making application to the parishes to know what the result of the new practice is.

471. With reference to the report of the Poor Law Commissioners in 1843, which you read to the Committee on Monday, did not that report go to the extent of recommending not merely the process of compounding, but also placing the rate entirely in all cases upon the owner instead of the occupier?—Yes; I see that that is so; that the Commissioners at that time recommended something to the effect that it would be convenient to make the landlords liable instead of the occupiers; the proposal was, "That the owners of all rateable properties, let for no greater term than a year, and of no greater annual value than pounds sterling (without any minimum), shall be rated in respect of such properties instead of the occupiers thereof, to all the local taxes."

472. Mr. *Shaw Lefevre.*] Then they contemplated some limit of the rate?—Yes; the proprosal further was, "That the rates on owners may be levied on the property of such owners, but if such rates be not paid by them, the same may be levied with costs from the then present or any subsequent occupiers, and such occupiers may deduct the same from the accruing rent." That was the proposition then entertained by the Commissioners.

473. Sir *M. H. Beach.*] Do you consider that Mr. Halsey's Act was the result of that report?—No; I think not at all. This report had really passed almost out of consideration at that time; Mr. Halsey's Act was long subsequent to this.

474. Were steps taken by the Poor Law Board in any way to carry out the recommendations of that report of 1843?—The Poor Law Board had no power to carry out those recommendations, and, moreover, soon after that there was a change in the constitution of the Poor Law Board.

475. Mr. Halsey's Act was passed in 1850?—Yes.

476. Have the Poor Law Board expressed any official opinion upon the matter of compounding since that date?—I think none whatever. Since the constitution of the Poor Law Board in 1847, the reports for the most part have been made rather to express the acts, deeds and transactions than to intimate any views of the Poor Law Board as to what changes should be made in the law.

477. It would not in fact make any difference, would it, to the Poor Law Board if the rate was raised from every occupier or only from the richer class of occupiers?—Not at all; the only object which the Poor Law Board has in view is to see that sufficient funds are raised for the relief and support of the poor, and that the officers engaged in the levying and collecting of rates so levy and collect the rates as to conform to the requirements of the law.

478. And the object of the Boards of Guardians has simply been to see that the rate was made somehow with no particular reference as to the person from whom it comes?—The Boards of Guardians, I think, have little more interest because it is very important to them to know whether the overseers can put them in funds and keep them in funds for the relief of the poor; and if the rate is not properly raised, or is not levied upon parties competent to pay it, the guardians may find themselves involved in difficulty through not obtaining the money required for the relief of the poor. But otherwise, as the law now stands, the guardians would seem to have no interest in the matter; at the same time, I cannot say that that is wholly so. In many instances the guardians have the power of appointing the officers who collect the rate.

479. The question as to the additional trouble, really depends upon whether more money is raised under the new system than before?—The subject of remuneration, as far as the parish is concerned, depends upon the result of the collection. They may collect more money, and so be fully recouped the expenses of collection, or they may lose money, and have to pay more for the collection. It is possible that in some parishes the one result will be found, and in other parishes the other result will be found.

480. If, as a general rule, they collected more money, and so were recouped for the expenses of collection, probably the opinion of the Poor Law Board, and the boards of guardians generally would be in favour of a non-compounding system?—Yes.

481. Mr. *Shaw Lefevre.*] In cases where the rates are collected quarterly, would it be possible to ascertain now what would be the effect of the abolition of compounding?—I suppose that the Act coming into operation on the 29th of September, in many of those cases where rates are collected quarterly, the outstanding rate would continue in force until December, and in that case I suppose that the owners would still continue liable to pay that quarter's rate. Therefore there is only the quarter from Christmas to Lady-day, which has only just arrived. It is not easy to see what the result of the collection is in those cases, but probably there are persons who can tell the Committee, as far as the metropolis is concerned, the effect of it, and probably some practical witnesses will give better information than I can about that.

482. In this Return, with regard to the increase of collectors, I see that four additional collectors have been appointed at Leeds at 100 *l.* a year each?—Yes.

483. Mr. *Goschen.*] I understood you to say, in answer to a recent question that the amount of money collected would be the test as to the trouble?—The question was rather whether there is any loss to the parishes from having to pay a higher salary, or more remuneration to the collectors, and it would depend upon whether the result of this collection produces more money to the parishes than under the old system.

484. The question of trouble will be quite apart from that. It must be more trouble to collect from 200 tenants four or five times a year than from one landlord?—Certainly, and it would only be on the ground of more trouble that the salary would be raised.

485. Then the overseers would have more trouble not only in the collection but in regard to the rate books?—Certainly, and the officer, for instance, would have more trouble in having

to fill up a great many more receipts, and call at a great many more places.

486. There are blocks of dwellings, for instance, where there may be 200 tenants, where the rates at present are collected from a single man; if you were to collect them from each of those tenants, the trouble would be enormous?—Very great indeed.

487. In the first instance, you would have the trouble of collecting it through the collector?—Before that there is the making of the rate; but at the same time it must be stated that this is not quite so much an additional trouble, because, assuming that the rates have been made as by law, they ought to have been made before the passing of this Act; there ought to have been the occupier's name entered for every separate tenement; I do not mean that there is any great probability that this course was much attended to, but the law required it to be pursued.

488. As a matter of fact, no doubt you are aware that that law is almost habitually disregarded in cases where there are a great many tenants?—I must not admit quite so much as that; it is not habitually disregarded, but it is very frequently disregarded; but in many parts of the country it has been deemed advisable always to keep somebody in the occupier's column; a name almost always appeared there, whether the right name or not.

489. Where you have a fluctuating tenancy, this list of the occupiers must be continually watched, and the new tenant substituted for the old one; that would be the next trouble?—That would be the subject of the next rate; the change of name, as I have stated before, cannot take place in the existing rate; I know no means by which the new name can be put in the place of the one existing in the rate.

490. You would have to keep an account against so many ratepayers in the book, instead of against one man?—Yes; all those matters have been considered by the Poor Law Board, as being the ground for their making this new order, and it is in consideration of this additional trouble that they have assented to the very considerable increase which in some places has been made in the salaries of the collectors and assistant overseers.

491. Have you ever known the law put into force to fine overseers for not putting in the names of occupiers, as the law directs that they should be put in?—No; I do not know that I have.

492. Do you know what remedy there is for that?—I suppose that one remedy would be under the old statute of George the 3rd, which subjects an overseer to penalties for neglecting the duties of his office; it imposes a penalty of 40 *s.* upon him, and I suppose that that would be available in this case. But then it must be shown that he had done it wilfully. Perhaps he might also be liable to an action for wilfully, and without probable cause, preventing a man from obtaining the franchise.

493. Then, as regards the Act of last Session, does it provide any new remedies for enforcing the regulation that overseers are to rate separately?—No; the overseer is not specifically required to rate separately; he is to enter the full amount of the rateable value against every occupier, but there is no provision which specifically requires him to rate separately anybody.

494. But unless a man is separately rated, he does not get the franchise?—No; I suppose not.

495. Therefore, practically, there is this state of the law, that the overseers are not required to rate tenants separately, but unless they are so rated, they do not get the franchise?—If, by the omission of the overseer, the rate is lost, then he is liable to be surcharged.

496. As at present the position of things is this, that you hold that the Act of last session does not compel the overseers to rate every tenant separately?—Allow me just to say that in those cases where the parish is in a union there has been a valuation list made, and that valuation list contains separately every separate hereditament that is rateable; and it is the duty, the bounden duty, of the overseer to follow explicitly that list; if he omits to do so he is liable to a penalty; he can neither add to it nor take away from it; therefore the duty of altering that list lies in most cases upon the Assessment Committee, and the persons who want to be entered upon the valuation list separately must make their application to the Assessment Committee. The overseer following the valuation list is bound to enter the hereditaments as he finds them; while on the one hand he cannot omit anybody that has been separately rated, on the other he cannot rate anybody that is not in the valuation list. In parishes where the Assessment Committee Act is not in force, the law may be different, and of course it becomes his duty then to rate everybody separately. That, by law, ought to be done.

497. Then it rests with the Assessment Committee to define in their own minds what a separate tenement is?—Yes; at least, they must do it in this way: if they are not satisfied with the valuation list which is before them with the tenements entered as they are, they must call upon the overseers to make a fresh list; the overseers will receive instructions from the Assessment Committee in what respect that new list must be made, and then the overseers may either obey the directions of the Assessment Committee in that view or not; if they obey the directions they will make the list in conformity with them; if they think that the Committee are wrong they will return the list as they think right, and then the Assessment Committee will correct it, and correct it in such a way as they believe to be in conformity with the law.

498. Then the ultimate decision rests with the Assessment Committee whether a tenement is one that ought to be separately rated?—I should say that ultimately it rests with a court of law, and that primarily it is the Assessment Committee that are to determine the question in all cases which are within that Act of Parliament.

499. If a man is not separately rated, I gather from what you have said that his remedy is against the overseer, but the responsibility is with the Assessment Committee?—I think the question submitted to me was rather as to the case where the overseer had not done his duty. The practical way in which this is to be worked out is certainly through the Assessment Committee; but there is a great question which has never yet been decided as to what a man can do who is left out of the rate, whether he can appeal against the rate or not.

500. It is a point, if he is not rated at all, whether he can claim, and how he can get on to the rate list?—If a man is an occupier of a tenement which ought to be rated, and is left out of the

W. G. Lumley, Esq.

26 March 1868.

the rate, then it is a great question as to what his remedy is. If he tries to appeal against the rate, the answer is, "What grievance have you? you are not rated, but nobody complains about being not rated."

501. Mr. *Villiers.*] His neighbours would complain of it, would they not?—His neighbours might complain; the omission of a person from a rate is ground of appeal, no doubt, on the part of other ratepayers who are rated; but there is much doubt as to whether it is so on the part of an individual who is omitted from the rate. That question has been before the Court of Queen's Bench in a particular case, and they said that they could see no grievance, and dismissed the appeal. Whether a case can ever be laid before the Court which shows a sufficient ground of appeal in consequence of the loss of franchise, is a question yet to be decided by the courts of law.

502. Mr. *Goschen.*] Then what would be the course of a man having a tenement, say a flat in Victoria-street, if he is not on the rate? I will assume that the Assessment Committee have taken the view that they are not bound to split the block up, and that the other ratepayers have no interest, because the owner of the whole place has paid the rate; what is the position of one of those parties?—I have considered that several times, and unless it is ground of appeal against the poor rate that a man, by not being put on the poor rate, has lost the franchise, there is no remedy.

502*. And it is yet to be determined whether an appeal will lie on that ground?—At present there is no decision to that effect.

503. Mr. *Villiers.*] It comes before the revising barrister if he has tendered a rate and asked to be put on?—That tendering of the rate would be available in the event of there being somebody on the rate who pays for the tenement instead of him.

504. Mr. *Goschen.*] Do you know whether the Assessment Committee would consider that they were bound to rate every tenement separately, which, by a legal definition, could be rated separately?—I think that that is what the Assessment Committee ought to do.

505. But would their bias not be the other way, namely, that they would think it a great pity to split a place up into 200 various tenements when they might be included under one?—I cannot say what their bias might be; but all I can say is, that by law they are bound to value every separate hereditament separately.

506. But there is no machinery, in your knowledge, to compel them to do so if they do not do it?—The only way in which they might be compelled to do so is this: If the parish were dissatisfied with the valuation list as it has been approved of by the Assessment Committee, the vestry might appeal to the quarter sessions, and then the matter might be decided, but inasmuch as the vestry could have no particular interest in that question, it is not likely they would do anything of that kind.

507. *Chairman.*] An individual may also appeal?—An individual cannot appeal against the valuation list. The vestry may appeal against the valuation list, but an individual can only appeal against the poor rate; and I do not know that any individual would feel himself aggrieved by the fact that a large range of buildings had been rated under one name, or as representing one whole building, instead of the occupiers of the separate flats being rated.

508. May not an individual appeal, as regards the mode in which his property is put in the valuation list?—Yes, of course he might appeal if he were dissatisfied with it.

509. Mr. *Goldney.*] He appeals against the rate, but has to give notice to the Assessment Committee?—Yes, and the Assessment Committee defends it.

510. Sir *M. H. Beach.*] To the best of your belief, is it the invariable practice of the Assessment Committee to rate separate hereditaments separately or not?—They rate separate hereditaments separately, but I do not say that they rate separate parts of a single building separately. I do not apprehend that as a general rule they do anything of the kind. There are buildings of a similar character to the Chambers in the Inns of Court (those particular buildings do not come within the subject of the poor rate), in which I understand sometimes there are separate assessments, and then the Assessment Committee would treat them accordingly.

511. Mr. *Goschen.*] Is there any definition to your knowledge, in the Act, of what is a place that ought to be separately rated?—Nowhere; you must fall back on the general law for that.

512. Mr. *Paull.*] Have the alterations of the Act of last year, in your judgment, necessitated any further or more stringent definition of the duties of an Assessment Committee or of the overseers?—No, I do not think so. I think we might leave it to them to carry out their duties.

513. Their duties with reference to rating the occupier of any tenements, whether an independent house or whether a portion of a building, are defined by the existing Act?—Yes.

514. Consequently, would any tenant labour under any hardship from any provisions of the Act of last year, with regard to getting himself placed upon the rate book?—No, I do not see that the Act of last year affects his remedies or his liabilities, or his powers, in any way, excepting thus much, that he is put upon the rate whether he wishes it or not by the operation of last year's Act, but he loses no powers or privileges that he possessed before.

515. Did the power to compound in boroughs relate to any other rate than that made for the relief of the poor?—Yes, the Small Tenements Act applied to highway rates as well as to poor rates.

516. Does it apply to borough rates?—Where the borough rate comes out of the poor rate it in effect does. Where the borough rate is a distinct rate altogether, then there is no provision, as I stated in the early part of my evidence to-day, to rate anybody but the occupier.

517. Then in the matter of expense and inconvenience of collecting the rate, it would only extend to the collection of the rate for the relief of the poor?—Yes.

518. And that would be the only inconvenience that would arise from the abolition of compounding effected by the Act of last year?—That is all. The difficulties or inconveniences are confined to the poor rate.

519. Rather to the rate for the relief of the poor; you make a distinction between the two, do not you?—No, I say that it is one rate; it is made for a variety of purposes, but it is all one rate; it is the most important rate, and is the only one

one which is of serious consequence in this matter.

520. Colonel *Hogg.*] You told the Committee that a good number of boroughs and unions affected by last year's Act have asked for an increase of collectors?—Yes.

521. And I suppose a great many boroughs and unions have not applied?—I think I cast up 46 different places that applied.

522. How many are affected by the Act?—I should think that the number of unions in the schedule were about 200.

523. And out of that 200, 46 have asked for the increase?—I think it is 46 out of 200.

524. You find opinions varying a good deal as to the difficulty of collecting the rates under this new Act?—No, there is no difference among those that make application, and in the case of those that do not apply we know nothing about it. But perhaps it is fair to say this much, that many of these unions have only a small part of a borough within them. If they have any part of a borough they are included in the schedule. Some of them perhaps are very small places or very small parts of boroughs, but they are all in the schedule.

525. The Act has been so short a time in force that it is hardly possible to form a definite opinion as to its working?—As to the result of collection.

526. Mr. *Kekewich.*] The county rate is collected with the poor rate, is it not?—Practically it is almost always so now.

527. Is the county rate subject to composition?—Yes, if the overseers pay it out of the poor rate. Like every other charge that is paid out of the poor rate, it is compounded for.

528. Then if the two rates were separated there would be one collection for the poor rate, and another for the county rate?—Yes, if that were done. It is quite competent for the overseers to make a separate county rate, but they never do so except in divided parishes. If they did make a separate county rate, I believe there would be no power to rate the owners.

529. When did the Poor Law Board receive these applications to increase the number of collectors, and to increase the payment of them?—They have been going on for the last half year until now; the applications began about August.

530. What did the application proceed from; was it from anticipation of the difficulties or from the experience of them?—I have said that a statement was made immediately on the passing of the Act, by some of the larger places, that they anticipated difficulties, and that the increase of labour under this Act would be so great that the salaries of the different officers were too low to meet it.

531. I think a question has been put to you, as to what means a person who was not rated to the poor rate, would take in order to get his name inserted in the poor rate. Is it not practically the case that that is done by the Union Assessment Committee; that if they receive intimation that any person is omitted from the assessment to the poor rate, practically they supply his name?—They call upon the overseer to make a supplemental list, I apprehend. That is done when some property is altered or has been discovered to have been omitted from the list, or some change takes place affecting the rateable value; I do not think that the Assessment Committees ever take much trouble with regard to the change of the occupiers; they do not call upon the overseers to make fresh lists when the occupiers are changed; but when a tenement itself is changed, thereby increasing or diminishing the value in the valuation list, and it is of importance to them, they call for a supplemental list.

532. That generally happens when the property before rated as a whole has been divided?—Yes. There is a specific provision in the Union Assessment Committee Act, which should be noticed in reference to that, because it is provided therein that when a property which has been rated as a whole is divided so as to come into separate occupations, and therefore to become properly rateable as separate hereditaments, the overseers should make a supplemental list and divide the rate accordingly; that supplemental list is to be sentto the Assessment Committee, who will then deal with it; but in the meantime the overseer may collect the rate from the parties who occupy the property so divided.

533. I think you were going to mention Exeter as one place under a Local Act. Can they appoint an assistant overseer without any application to the Poor Law Board?—Yes.

534. Mr. *Hibbert.*] You state that a number of towns have applied for assistant collectors, is not that application made in a great many instances for a limited time?—It is made for a limited time, because the order which the Poor Law Board has issued, is so framed that it shall be only for a limited time.

535. But is it not probable that a great increase of trouble will take place just at first, that is, when the change from composition to non-compounding takes place, where they have not had the names of all the occupiers on the rate-books, there will be great additional trouble at first from the change?—The Poor Law Board considered that it was probable that there would be a great increase of trouble in the first instance, and that it might ultimately be found to be diminished, and with that view their order is framed, so as to make only a temporary provision, which however may be extended, and made permanent or extended for a longer period only as necessity may arise.

536. Then it is quite probable that a part of this increased expense may be avoided afterwards?—So far as that is found to be the case by experience at the end of the period of the temporary provision the increase would cease, because as I stated it may be found that the collectors do not find it so laborious to collect the rates as was anticipated. I do not know whether that will be found to be the case.

537. Have you any idea of the amount per cent. which collectors are paid generally upon the amount of rate collected?—I must say that that has been a very difficult thing indeed to determine. In the commencement of the Poor Law Commissioners' labours, they issued a common order which was called a collectors' order, and made the remuneration in those days by poundage. They divided it under certain scales, and I think the scales were according to the money collected, either above three per cent. or under three per cent. They made different scales of remuneration for the collector, and those scales have been and are continually being changed. I do not know that they have ever gone down. I believe that there are rarely or never found cases of reducing the poundage; it is an exceedingly rare case to reduce the poundage. For the most part they abolish the scales, all the collections are put into

W. G. Lumley, Esq.

26 March 1868.

one, so as to take one mean, or else they are merged into a fixed salary.

538. Are you aware that in a non-compounding town like Oldham, the whole of the rates are collected at an expense of not more than 2 per cent. on the amount collected?—That is a very small per-centage. I am not aware of that fact.

539. You would consider that a very small expense to incur?—Certainly; but something may depend upon how the rate is paid; there are a great many places in which the landlords or owners pay the rates for the tenants or occupiers, and in that case a very small remuneration would be required, because there would be very little trouble, and the sum collected would be large.

540. You mean that that may be done by voluntary arrangement?—By voluntary arrangement.

541. Would you consider that out of a rate of a total amount of 18,247 *l.*, an amount excused of 217 *l.*, on the ground of poverty, was a small sum?—A very small sum. Does that 217 *l.* embrace not only excused rates, but what are called irrecoverable rates?

542. It covers the amount excused on the ground of poverty?—That is a small sum, certainly; but is that excused by the magistrates?

543. It is excused by the magistrates?—Then it is a small sum.

544. Then, with respect to the difference between the compounding system and the non-compounding system, if you have the compounding system in operation, you may remit to the extent of 50 per cent. where the Small Tenements Rating Act is put into operation?—Yes.

545. Of course in that case there are advantages; that the cost of collection is not so great, I presume, is one of the advantages?—That is one advantage.

546. What is another advantage?—That you get rates paid in respect to property that otherwise would not pay any rate at all.

547. That is with respect to empty cottages?—Empty cottages, and the case of the tenants who run away, and removals.

548. On the other hand, the disadvantage would be the excusals?—The excusals.

549. So that you have to set removals, empty cottages, and excusals on the ground of poverty, as a drawback on the side of the non-compounding system?—Yes.

550. Have you at all considered, with respect to the ground of complaint, on account of the change through the Act of last year, whether the complaint is against the amount of rate that is levied upon the occupier, or whether it relates to the fact that a rate is levied at all?—The complaints that I can take any notice of have been verbal complaints made by persons who have been to the Poor Law Board, and have complained of this system on the ground that they cannot collect the rates, that the people will not pay, and that they will not pay because they were never expected to pay, and, moreover, that they have no means to pay. Those are the objections that have been urged verbally, and openly, and publicly. But I am not in a condition to give any evidence upon that subject.

551. Then you cannot say whether it is not the fact that a great proportion of the soreness on the part of those called upon to pay, arises from their being called upon to pay a rate without deduction from the rent?—I have no knowledge of that.

552. With respect to that, has your attention been called to the fact that these cottages which have been under composition, are assessed, generally speaking, at a higher amount than they would be in the non-compounding towns?—I cannot say anything about that; I have no knowledge of it.

553. Is it not the fact that if a man pays the rate with his rent, the rent of the cottage is made higher than it otherwise would be?—That is the inference that may fairly be drawn, but I have no knowledge of it.

554. Therefore, would it not be right that where cottages have been subject to compostion, a reconsideration of the assessment of that kind of property should be made?—I do not know whether it ought to be done; perhaps it might be right in some particular cases, but we must assume that the Assessment Committee have valued the property at its rateable value, perfectly irrespective of any composition. It is true that the committees have possibly taken a view of the mode of rating in valuing that class of property, having some regard to the way in which the rates upon it will be paid, and, if so, they should reconsider the subject.

555. Would they not also have had regard to the rental?—They ascertain the value by reference to the rental, and I suppose they have done so in ascertaining the value to be inserted in the valuation list. But what allowances have been made I do not know. I dare say it is true that the subject deserves reconsideration. A very clever clerk told me soon after the bill had passed, that he had called the Assessment Committee together with a view of reconsidering the valuation of the property in the valuation list consequent upon this change of the law. I did not myself see why the Assessment Committee should do so, but he seemed to think that it would be absolutely necessary, because they had made such allowances in their previous valuation list as now the alteration of the law rendered improper, and therefore he had called the Assessment Committee together for the purpose of reconsidering the list. But why that should be done I do not know. It was a union where composition prevailed to a very large extent, and probably the parties on the Assessment Committee had made more allowances than they ought to have done.

556. Mr. *Hamilton.*] Are you not aware that within the last few years there has been a decision in a court of law that the full rate is contained in the rent paid by the occupier in all cases where the system of compounding existed?—Yes; I think that will appear upon my evidence given the last time I was here.

557. Have you had any application from different boroughs affected by the Act of last session for advice on the question how to ascertain the rateable value, now that composition is abolished?—I do not remember any particular application on that point. There is a letter from Gateshead which has lately been printed, in which an application was made to the Poor Law Board for advice and instruction on the part of the overseers; and it appears that the Poor Law Board thought that upon the whole they are not in a condition to advise upon the questions that were submitted to them.

558. But the Poor Law Board has previously, has it not, advised upon the way of declaring rateable value and gross estimated value?—Yes;

Yes; by general circulars. Those general circulars are now in force, at least they are in the publications of the Poor Law Board. There were circular letters that are to be found in the early reports of the Poor Law Commissioners, and there are circular letters which have been issued since, and there have been letters in which the exposition which was given to the Poor Law Board, about the mode of getting at the gross estimated rental, has been expressed to guardians on application.

559. Do you know what the date of the last circular letter is?—The last circular letter in which the Poor Law Board expressed their opinion as to the mode of estimating the gross estimated rental, is a circular letter on the rating of tithes in the year 1859.

560. Therefore it is part of the functions of the Poor Law Board to instruct or to assist local authorities in forming a correct rate list?—I am not quite prepared to say that it was exactly the function of the Poor Law Board, but what had happened was this: in the early stages of the Commission they had treated this subject of rating as being within their functions. They had published and circulated letters, and conducted an appeal to ascertain the mode of rating tithes, and having thereby ascertained the mode of rating tithes, they printed a circular letter, setting forth their views as to the result of that decision. There afterwards came a decision of the courts, which in some degree qualified what they had so advised, and they thought they were bound to issue another letter to set forth the result of that decision, and that letter being called in question, was reconsidered, and the Board then thought it right to revise the second letter, and issue a third letter. In that third letter they set out what they had been advised by counsel was the proper mode of ascertaining the gross estimated rental of property. But I do not know whether all this is strictly within the terms of that Commission.

561. That letter was written with the view to assist local authorities?—It was.

562. How is it that on this occasion when the valuation of property was affected more or less in 167 Parliamentary boroughs a similar course was not taken?—I may say that the Poor Law Board did take a similar course; that circular letter which I have put in to-day, was sent out as a general circular, informing the overseers what the new legislation was.

563. But did it inform them how they were to arrive at the correct rateable value?—No.

564. And I understand the complaint in these boroughs where there was composition of rates, to be not only that people are deprived of what was a great advantage to them—that of having their rates paid through the landlords, but also that they have been called upon to pay more than their fair share?—I do not remember any complaint of that kind.

565. To go back to the question about this term "Poor rate," though there have been some little variations in your answers, I think you have admitted that composition is abolished in all those Parliamentary boroughs where it existed before, as far as the poor's rate is concerned?—Yes.

566. But it would vary in different boroughs according to the meaning and range of the term poor rate, according to what was included in the poor rate?—No; its practical effect might vary.

567. That is to say, if the borough rate were included in the poor rate, as is the case in many boroughs, the extent of the abolition of composition would be larger than it would be in those boroughs where the borough rate was a distinct one?—It would be so.

568. In the metropolis is it not the case that everything is included in the poor rate?—I do not know; a great many of the metropolitan parochial rates are collected together, but they are separate rates, so much so that the vestries are bound to keep separate accounts, and take care that they do not intermingle the collections.

569. I see it stated in a paper, which I have in my hand, that under the 18 & 19 Vict. all parochial rates are to be levied on the persons, and in respect of the property by law rated to the relief of the poor?—That must be an inaccuracy; the reference there must be to the rates under the Metropolitan Local Management Act.

570. Would the consequence be that the system of compounding is totally abolished in the metropolitan districts?—I am bound to say that there is a great controversy existing upon that subject; I see that the "Law Times," which is a law journal of great circulation and considerable repute, maintained that the composition never did exist properly in the metropolis, and that it is not affected by this Act of Parliament; some of their correspondents take a different view, and I am quite unable to say anything about it myself.

571. But without asking you to say what is the correct state of the law, there can be no doubt of this, that the effect of the Act of last Session is variable in different boroughs, according to the number of rates that are included in the poor rate?—According to the number of subjects that are included in the poor rate.

572. For instance, the expenses of the burial Board are included in some instances?—Those would come out of the poor rate very often.

573. Mr. *Goldney.*] With reference to what you stated as to the duties of overseers in rating, their duty in the first instance is to rate all occupiers according to the Valuation List; that is their primary duty?—Yes.

574. Then in parishes where the compounding Act has been brought into operation by the vestry, there they rate the owners in respect of property stated in that valuation to be 6 *l.* and under?—Yes.

575. In parishes where the Small Tenements Act has not been brought into operation, all occupiers are to be rated according to the discretion of the overseers?—According to the Valuation List.

576. But they find out who the occupiers are?—Yes.

577. Supposing the property to have been created like houses or building land, since the Valuation List was made, it is the duty of the overseers to rate that property, and also to make a new Valuation List?—A supplemental Valuation List.

578. And in the meantime, pending the approval of that list, they must rate these parties, if they have become occupiers in the parish?—They must.

579. The overseers in fact are bound to rate all occupiers, except where the Small Tenements Act has been brought into operation, and where it has been brought into operation then, either under the general Act, or under the local Act, simply

W. G. Lumley, Esq.

26 March 1868.

simply to rate the owners of that particular property that comes under it?—Yes.

580. Supposing a party to be aggrieved, on the ground that he has been over-assessed, or to complain of the rate in any way, he has a remedy under Mr. Scrope's Act, 6 & 7 Will. 4, at the special sessions, to get the magistrates to amend and alter the rate?—Yes.

581. Under that Act, supposing any parties to be omitted in the rate they think ought to be inserted, the magistrates have the power, upon appeal, to insert them in the rate?—Yes.

582. Supposing A. B. says, "I see there a number of people who ought to be inserted in this rate," he, by giving notice to them, and by giving notice to the overseers, can call the magistrates at sessions into operation after the rate is made, and they can order the property to be inserted?—Yes, I assume that that is so. There is only this question as to how far that can be done under the present state of the law since the Union Assessment Committee Act. It is some question whether the parties must not have gone before the Union Assessment Committee in the first instance.

583. I will assume that they must give notice to the Union Assessment Committee, but I think having given notice to them so as to call their attention to it, the magistrates have power to insert any one in the rate?—It may be so, but I have not heard of its being called into question since the Union Assessment Committee Act has been passed.

584. You said just now that it was an open question as to how far a man who was omitted might himself claim to be rated?—Yes.

585. But to put a case which often arises, supposing that a person wants to be rated for a separate tenement, for the sake of getting a beer license, for example, although there might be a difficulty as to his claiming himself, he could always do it by getting any ratepayer to claim it, and so raise the appeal?—Yes.

586. You have heard of those cases frequently among brewers?—I have not heard of the way in which it was to be done, but I knew there was some mode in which it was done.

587. You know that it happens practically in the case of people who are desirous of getting rated for separate tenements in order to get a beer license, where the overseers have included them with other property?—Yes.

588. Through another ratepayer it can easily be done, though it might be open to question how far the man himself could claim to be liable?—It could be done.

589. There would be no practical difficulty in a man getting placed on or getting his question raised, if he wished to do it?—Not any difficulty in that shape.

590. Mr. *Goschen.*] Did I rightly understand you to say that you knew cases where that had been done?—No; I do not know actual cases.

591. Mr. *Goldney.*] But you know of no practical difficulty in the way of raising the question, if it is desired to be raised?—I think that it is questionable whether the justices would treat it as a *bonâ fide* appeal in reference to the question of costs.

592. With reference to the payment of the assistant overseers, have you a scale of payments as between compounding parishes and non-compounding parishes?—Not *eo nomine;* it is the experience of the parishes themselves, or of the guardians, that guides them in their representation to the Poor Law Board, and the Poor Law Board almost always acquiesce in the view which the guardians have taken of it.

593. Have you any case of this sort that where assistant overseers have been appointed at salaries before the Small Tenements Act was brought into operation, there has been a reduction on account of that?—As I have stated, I believe there are very few instances in which, as regards appointments under the Poor Law Board's orders, the salaries have been reduced, though I will not say that there are none. But with regard to what the parishes themselves have done where they have appointed assistant overseers independently of the Poor Law Board, I cannot say.

594. I am not talking of that case. Take a union where the Poor Law Board have assented to the amount of salary to be paid to the assistant overseer, and after that salary has been assented to by them and fixed, the union has been brought under the operation of the Small Tenements Act; have you any case where a reduction has taken place there?—I think it possible that there are some cases of that sort, but they have not been very numerous, not sufficient to draw my attention to them.

595. Have you any cases of the converse, that is to say, where the parishes have been taken away from the operation of the Small Tenements Act, and the amount of the salaries has been increased?—I do not know anything about such a case as that.

596. Would it not be necessary to make an application to you?—It would be necessary for the guardians to say that they think it expedient to alter the salaries, and then the case would be considered, and, generally speaking, if the guardians who are on the spot recommend that a change should take place, it has been acceded to by the Board.

597. Do not they give you their grounds for that change?—Not to any great extent.

598. Mr. *Shaw Lefevre.*] I suppose there are very few cases in which parishes have been withdrawn from the operation of that Act?—There may have been some, but I do not know of any that have been withdrawn. It is possible to withdraw a place from its operation, and I suppose that that right has been exercised; but there must have been very few such cases.

599. *Chairman.*] In answer to a question about the very stringent character of the Act of last Session, you stated that if a party appeals against a rate, the justices have power to amend it as regards names and other particulars; but is there any power by which an overseer can himself appeal against his own rate to get it amended?—I do not know that there is.

600. Mr. *Villiers.*] He can make out a supplemental list, can he not?—But the question is, whether he can appeal against his own rate; I do not know how that could be. He would be on both sides of the appeal, appellant and respondent.

601. *Chairman.*] Therefore, having regard to the imperative character of the Act of last Session, if he makes a mistake, may not great difficulties arise in enforcing the rate against a person?—Yes, if he has not rated the right person, or the right person's name does not appear on

on the rate, I do not know how that can be remedied.

602. It would be an objection to the rate simply by the party appearing and saying that he is not the person rated, and therefore the rate cannot be levied?—Yes; the auditor would probably say that the overseer must be liable for the rate himself. That would be quite independent of this Act of Parliament.

603. Is it not the fact that, as the new law has prevented the overseers having the facility of rating owners whom they well know, their difficulty in rating in such cases has been increased, because those whom they rate are a large number moving about; they are, therefore, more liable to rate the wrong man?—Yes.

604. Mr. *Goldney.*] But the same thing would apply where they rated a wrong owner?—Yes.

605. *Chairman.*] It is a question of degree whether you can make an accurate rate or not in the case of the larger number?—Yes; there will be more mistakes likely to occur in a number of names being rated than in one.

606. Having regard to the changes that take place in occupation, may we not say that in the large parishes, it is a mathematical impossibility to make an accurate rate under the law?—It is not a mathematical impossibility.

607. It would amount to almost an impossibility, at least to a moral impossibility, to make an accurate rate?—I believe so. In all cases under any system, where the number of ratepayers is very enormous, whether owners or occupiers, as it is in the metropolis, and in some of the large parishes in the country, there must be constant errors; but parties acquiesce in the error and pay the rate, or the overseers manage to conceal the errors.

608. Mr. *Goldney.*] You mean that practically the men pay, though their names are not rightly described?—Yes, frequently.

609. Mr. *Powell.*] Could you add to the schedule of applications for increased salaries which you have already put in, a statement of the rateable value of each place?—Yes; I know nothing about it at the present time, but I will get it done with reference to the last returns that we have that can be relied upon.

610. Mr. *Shaw Lefevre.*] Is there any provision under the Act of Elizabeth as to the time for making assessments and corrections of rates?—No; there is no positive time for making a poor rate.

611. That Act says, "weekly or otherwise?"—Yes.

612. It has been usual to make the assessment quarterly, has it not?—The practice varies exceedingly in different parts of the country.

613. Are there many parishes in which the rate is struck at a less interval than for a quarter of a year?—I never saw a modern rate for a less period than a quarter of a year. I once saw a rate made for a month, but that was a great many years ago.

614. It is almost an invariable rule now that it is either for the quarter or the half year?—In many places it is for a year.

615. Has the effect of the Small Tenements Act been to make the collections occur at rather less frequent intervals?—I am not aware of any change in that.

616. Mr. *Paull.*] In answer, I think, to the last question of the Chairman, you said that the overseer, if he found that he had any incorrect entry, could not alter it in any way; but do you adhere to the answer you gave last time, when you said that "the vestry have power to alter the rates and collect them, and to put persons in and take them out according as they deemed right upon representations made to them," so that if the overseer found that he had made an incorrect entry he could say, "I have made a mistake," and alter it?—In that answer I was referring to certain local Acts.

617. Is not that so under the general law?—No.

618. Then what would be the mode by which the overseer could get the rates?—There is no means that I know of except by appeal to the special or quarter sessions.

619. Mr. *Villiers.*] What would be the mode by which the man gets excused, or, rather, what is the law upon that subject? Upon applying to the magistrate, can the magistrate determine the proportion that he will excuse, or must he not excuse the applicant the whole rate?—The Act of Parliament says that the magistrate may excuse him, and may strike his name out of the rate; but a practice which is known to exist on the part of the magistrates is not to excuse the whole of the rate, but to excuse a part of the rate. And I apprehend it is defended in this way: that the application is not granted in the strict form which the party applying requires. If the party applies to be excused from the rate, and the magistrate says, "No; you ought to pay a portion of it," the result is that the application is not granted, and the matter stands over to see the result. If he pays the portion which the magistrate says he ought to pay, the overseers receive it and are satisfied, and nothing further is done.

620. But, legally, the magistrate cannot excuse the applicant any proportion of the rate?—No.

621. But if he does excuse any proportion of the rate and the man pays up the remainder, he would be disfranchised, or would lose any right he might have from having paid the whole due?—Yes, he would lose that.

622. I take it that the whole thing is in the discretion of the magistrate whether he excuses it or not; and it may be a single magistrate, I believe?—No, I think it is two.

623. How is it about the costs of the application?—The costs must be paid by the persons who apply. There is a very common question that arises upon this case. Both these questions in fact have arisen upon the application of the statute. The magistrates have in some cases excused a portion, and the auditors have held that the magistrates were not justified in so doing; that the magistrate must strike out the whole or leave it alone; that he had no authority to release the applicant from a moiety, or a portion of it; and that the overseer who submitted to the partial excusal was liable to be surcharged for not recovering the full rate. That the auditors have held, and on deliberation the Poor Law Board confirmed the decision of the auditors, and decided that this was the result of the law. Then there is another question about the costs. The application is made on behalf of the ratepayer; he applies to the magistrate to be excused, and therefore any cost in the proceedings before the magistrate he must

W. G. Lumley, Esq.
26 March 1868.

must bear; but the overseers frequently pay the fees, and then the auditors disallow the payment.

624. Does it originate with the overseer, or with the man who desires to be excused?—It originates, practically, in many cases, with the overseer, because he applies for a summons or a warrant of distress. That brings the case before the magistrate, and the person says that he cannot pay the rate on the ground of poverty.

625. Then there must be expense in every application for excusal?—There must.

626. And that expense comes out of the rate, does it not?—If the overseer applies for a warrant of distress the cost of the summons, and of the application for the summons, he must pay, if he cannot get it from the ratepayer.

627. But it comes out of the rates, because it is in the performance of his duty that he makes the application?—Yes.

628. *Chairman.*] There is nothing illegal if a person pays a part of the rate, and the magistrate excuses him part?—No, if part is paid and the residue is not paid, the magistrate, I apprehend, is justified in excusing him the rest, and in striking him out of the rate.

629. Mr. *Goldney.*] But if the magistrate says, "I shall not make any order till I see whether you pay a portion of it; that, practically, is the same thing?—I was going on to say, that practically it was done in that way.

630. Mr. *Woodd.*] As a matter of practice the costs are added to the amount distrained for, where the magistrate orders the amount to be distrained for?—Yes.

631. But if he afterwards excuses the rate, nothing is then paid, either for costs or rates?—No, they are charged upon the rate.

632. The costs go with the amount to be recovered?—Yes; there is a statute which provides expressly for all that.

633. Mr. *Hamilton.*] I think you have hardly stated the process quite correctly. In the first instance, there is no application for a distress warrant. The first application to the magistrate is a summons against a person to account for the non-payment of the rates, is it not?—Yes.

634. And the magistrate has no discretion about issuing that summons?—No.

635. It is a merely ministerial act which he is obliged to perform?—Yes.

636. And those costs of the summons will be added to the rate, of course, except in the event of the defendant having no goods or chattels?—Certainly.

637. The distress warrant is a subsequent thing, is it not?—The distress warrant follows upon the hearing.

638. Are you aware whether, since the Act of last Session, any distress warrant has yet been issued?—I do not know anything about what has been done since that Act was passed. I can only judge from what I read in the newspapers about it.

639. You have heard, and probably have had returns in your office, of non-payments of rates in certain cases?—We have no information of that kind; we have no such returns.

640. Do you mean that you would have no knowledge whether distress warrants have been issued?—Not officially.

641. You have already stated that there may be an application to enforce the rate, and when that is heard there may be a counter application on the part of the party to be excused?—Yes.

642. Or the party may, in the first instance, pray to be excused before any summons is taken out?—Yes.

643. Mr. *Goldney.*] Before any talk of the summons has occurred, any person may apply to the magistrate to be excused payment of the rate on the ground of poverty?—He may. And I wish to state on this subject, that the practice which prevails to a great extent in some parts of the country, not necessarily in the Parliamentary boroughs, is for the overseer or collector himself to go before the magistrate, and there produce a list of names and have them excused; and he does that to save himself from being accountable for the rate; not that it is a right practice, and it ought not to be allowed.

644. Mr. *Powell.*] There is no expense in that, is there?—Yes; though there is no summons, he pays the magistrate's clerk for the order, and the auditors generally disallow that payment.

645. Mr. *Goschen.*] The overseer has made himself in that case the agent of the occupier for the purpose of getting him excused?—For the purpose of getting his rate cleared.

646. Mr. *Hibbert.*] You said yesterday, that in cases of voluntary composition like the Liverpool case, the difficulty of carrying the plan out was, that the auditor might surcharge the overseer for any allowances that he had made?—Yes.

647. Does the same difficulty arise where no allowances are made; supposing that the owner pays the rate for the occupier?—There would be no difficulty there, because it would be paid in full.

648. It appears that cases have been decided showing that any person who is appointed the agent of the occupier who is assessed, may pay the rate for him?—He may.

649. It is not obliged to be a personal payment on the part of the occupier; but is there any difficulty now under the law of last year in an occupier appointing his landlord as his agent to pay his rates?—None whatever.

650. Therefore if he chooses to do that, the occupier may continue to pay his rates in his rent, and the landlord will hand over the full amount of rates to the overseer?—Certainly the landlord may pay the rate for the occupier, and the overseer will be perfectly satisfied. There is a passage in the circular letter of the Poor Law Board to that effect.

651. It appears to me, but I wish to have your opinion on the question, if an occupier finds it difficult to pay his rates when called upon, there is no reason why he should not appoint his landlord his agent to pay for him, having made a previous arrangement with him?—There is no difficulty in that; the overseer receiving the payment from the landlord would be justified in entering it, and indeed would be bound to enter it in his rate-book as a proper payment.

652. *Chairman.*] But as the law stands, the overseer is not bound unless he chooses to go to an agent, to whom he is referred to collect the rate?—No.

653. Therefore if he does not choose to agree that cannot be done?—He is not bound to go for it, but I rather understood the honourable Member to mean that it would be tendered by the landlord.

654. If the landlord comes to his office in the name

name of the occupier and tenders the amount of the rate, and pays it, of course he is bound to receive it; but if he does not get it so tendered and paid to him at his office, he is not bound to go to any agent to whom he is referred for the payment of the rate, but is entitled to collect it at the house, is he not?—Yes.

655. Therefore in point of fact if the overseer does not agree, the owner cannot pay the money for the tenant unless he goes to the office of the overseer, or to the house of the tenant and tenders payment?—That is so.

656. Mr. *Paull.*] So that the primary liability would attach to the tenant however the money is paid?—The primary liability, and the only legal liability, attaches upon the tenant. But if the overseer obtains payment of the rate in full from any other person he is not to refuse to receive the payment, and he is quite justified in receiving it.

657. Mr. *Hibbert.*] Supposing that the occupier appointed his landlord his agent, it might not be out of the collector's way to apply to the landlord for it, if he knew that he was appointed the agent?—I think the collector would be very unwise if he did not go for it when he knew that he could get the money. But it would be a matter entirely for himself to consider.

658. Is it not generally the case that collectors are anxious to collect the money, and do not care where they get it from?—Quite so.

659. Have you not said already that in many cases in towns which are non-compounding, the landlords are in the habit of paying the rates for their tenants?—Yes, there is a Parliamentary Return that was laid on the Table of the House a little while ago, which shows that.

660. Mr. *Powell.*] Can you tell me whether there is any return on the Table of the House, by which we can know the amount which has been excused in any cases, or whether it is stated in the schedule, or anything of that sort?—I have been trying to get at that. There is a return to be issued very shortly to the House, but I do not think that that will answer the purpose much; it is now being prepared in the Poor Law Board Office, and shows "The number of male occupiers in boroughs or parishes, within boroughs in which the Small Tenements Act is not in force, rated at 4 *l.*, and under, excused from payment of rates on account of poverty."

661. Does that apply to England?—To England and Wales.

662. Mr. *Hibbert.*] Will it apply to several years, or only to one?—The Return is for the present state of things.

663. *Chairman.*] Will you be good enough now to direct your attention to the several Acts that have been passed regulating the enjoyment of different franchises upon the basis of rating, or the payment of rates. First I will call your attention to the 58th of George the 3rd, chapter 69, which regulates the rate of voting in vestries?—That Act provides that every person who has by the last rate made for the relief of the poor "been assessed and charged upon or in respect of any annual rent, profit, or value, not amounting to fifty pounds, shall have one vote." Then there is a scale by which there may be plurality of voting. The vote depends upon being assessed and charged upon that sum. Then there is a provision that any person that comes into the parish since the last rate was made may nevertheless vote, provided he is a person who would be rateable if a rate were made.

664. How is that fact to be ascertained, seeing that his name is not on the rate?—That the members of the vestry must ascertain for themselves; I do not know that there is any special mode of ascertaining it.

665. There is no special provision in the Act as to the way to ascertain it, but it is left to the person who takes the poll to ascertain it?—Yes. Then it is also provided not only that the parties shall have been assessed, but that they shall have paid. This provision has been extended by a recent Act of Parliament, which, I think, provides for the parties having been assessed not to the last rate, but to a rate which has been in existence for three months.

666. Which has been due three months before the time of voting?—Which has been made three months before the time of voting. Those Acts are still in force everywhere, so far as vestries are concerned, unless it may be qualified by local Acts.

667. It substitutes some particular kind of vestry or body to vote for the affairs of the parish?—Yes; but in the Small Tenements Rating Act the right of voting is not given to the occupiers where the landlords pay the rates for them; then such landlords vote in vestry in place of the occupiers.

668. There the landlord votes to the value of the tenements occupied by his tenants, and of which he pays the rates?—Yes, I believe that is all that applies to the voting in vestry. I think there is no other statute that applies to it.

669. The first Act that refers to the voting at elections for Members of Parliament, is the Act of 59 George the 3rd, containing the reservation that the composition shall not be enforced in boroughs where the right depends upon the rating?—Yes, that Act, of course, referred to the old scot and lot right of voting.

670. That was the state of the law down to the Reform Act of 1832?—Yes.

671. Can you state briefly what was the state of the law under that Act?—The Reform Act of 1832, 2nd of William the 4th, chapter 45, required, in section 27, that persons should not only occupy houses of a certain value, but that they should be rated to the poor rate.

672. Is there not a provision in that Act, if they were liable to be rated?—The first provision is, that they should be rated; that is the provision in the 27th clause, the first part of which gives the right of voting to persons who occupy houses and so forth, and then provides that no person shall be registered as a voter, unless he shall have occupied such premises for a certain time, "nor unless such person where such premises are situate in any parish or townships in which there shall be a rate for the relief of the poor, shall have been rated in respect of such premises to all rates for the relief of the poor, in such parish or townships made" during a given period.

673. Then if there were no poor rate in that particular place, it was not necessary that a person should be rated?—That applies, I suppose, to extra-parochial places.

674. A great many persons under that Act enjoyed the elective franchise without being rated at all to the relief of the poor?—In extra-parochial places.

W. C. Lumley, Esq.

26 March 1868.

675. For example, all the inhabitants of those Inns of Courts, which are extra-parochial, are entitled to vote without being rated at all to the relief of the poor?—Yes; and there were places in other parts of the kingdom, where there was a considerable amount of extra-parochial property upon which there was no liability to pay poor rates.

676. A person in that case might still have the franchise?—If there was no rate in the course of the year, a person could not have been rated for it, and he would nevertheless have had his franchise; but in the same Act of Parliament there is a subsequent clause (the 30th clause) which enables occupiers to demand to be rated when the landlord paid the rates under the composition Acts.

677. Mr. *Goldney.*] This was before the Small Tenements Rating Act?—Yes; before the Small Tenements Rating Act.

678. *Chairman.*] Allow me to call your attention to the language of the Act; is not that language much more extensive than to apply to the case merely of a composition; does not it apply to any case where one person is occupying premises, and another person is rated for them?—Certainly: "In every city or borough which shall return a member or members to serve in any future Parliament, and in every place sharing in the election for such city or borough, it shall be lawful for any person occupying any house, warehouse, counting-house, shop, or other building, either separately or jointly with any land occupied therewith by him as owner, or occupied therewith by him as tenant under the same landlord, in any parish or township in which there shall be a rate for the relief of the poor, to claim to be rated for the relief of the poor in respect of such premises, whether the landlord shall or shall not be liable to be rated to the relief of the poor in respect thereof; and upon such occupier so claiming and actually paying or tendering the full amount of the rate or rates (if any) then due in respect of such premises, the overseers of the parish or township in which such premises are situate are hereby required to put the name of such occupier upon the rate for the time being." And then there is a provision for the tenant's neglect to pay.

679. Is not there also a proviso that anything that the occupier does under that Act shall not alter any contract or agreement subsisting between the occupier and owner respecting the payment of the rates?—Yes; it is provided, "That where by virtue of any Act of Parliament the landlord shall be liable to the payment of the rate for the relief of the poor in respect of any premises occupied by his tenant, nothing herein contained shall be deemed to vary or discharge the liability of such landlord."

680. Therefore that Act would apply to the case where the occupier of a part of a house is rated, and he lets out another part to another occupier who has free access to the street door, and it would allow that other occupier to claim to be rated and to be put upon the rate book, would it not?—I believe that there has been a decision something to that effect under the former Act of Parliament.

681. That is, where he is not a mere lodger, coming in and out at the pleasure of a person occupying some part of the house, he may claim to be put upon the rate book as an occupier of those premises?—That, I think, is the result of one of the decisions in the Common Pleas.

682. And provided the collective occupations do not exceed the multiple of 10*l.*, each occupier is entitled to vote?—Yes.

683. And if the sum of the occupations is not less than the amount of the total value to which the property is rated, then each occupier is entitled to vote?—I doubt whether I can give any very positive answer to that question.

684. Mr. *Villiers.*] We could easily see by referring to the judgment in that case; it was a judgment by Chief Justice Tindal, was it not?—The first proposition of the Chairman, I believe, was established by a judgment of Chief Justice Tindal; the second proposition probably may be found in the reports of his decisions also, but I do not remember it.

685. *Chairman.*] Are there any other provisions in that Act relating to the question of rating to the poor rate?—No, not that I remember; the Reform Act was then altered in this respect by the 14 & 15 Vict. chap. 14; that is Sir William Clay's Act.

686. What are the provisions of that Act?—The Act of 1832 required what was called continual claim to be made. The difficulty arose upon this clause, because every person was obliged to make his claim to be rated, and tender the rate upon each rate as it was made.

687. That is to say, supposing he was not rated?—Supposing he was not rated.

688. And then, too, he must have been rated for a whole year?—He must have been rated for a whole year.

689. And therefore if, after the expiration of that year the overseers omitted him, he had to claim again?—He had. To remedy that, the Act of the 14 & 15 Vict. chap. 14, provides in effect generally that the occupier may make his claim once, and then his name is to remain as a person liable and rateable until it is taken off; I do not know that there is any specific provision for taking his name off the rate, but that claim will be made available for all future rates.

690. When he has so claimed he incurs a special liability to pay the poor rates for the property in respect of which he claims?—He does so.

691. Are you aware that the measure of his liability is not the liability of his own particular occupation in the case of occupying part of a particular house, but that his liability is for the rates for the entire house?—That is so.

692. I am not now speaking of the relief given by Sir William Clay's Act, but under the original Act, if he claimed to be rated, because he occupied part of a larger property, he would be compelled to pay the entire rate for the whole property before he could be put upon the rate-book?—Yes; he is to be treated as though he were rated for the premises, and that must mean for the whole of the premises.

693. That was one difficulty in carrying out the provisions of that Act, if the overseers and other parties chose not to assist?—It was always understood that the material difficulty was that a party might make his claim for one rate, and then find that another rate had been made, of which he had no notice or knowledge, and so might lose his vote.

694. Then,

694. Then, with regard to cases of composition, a party who only held part of the property in composition claimed to be rated, there was a question whether he was not bound to pay the whole of the rate as regards the whole composition, was there not?—I do not know.

695. Mr. *Villiers.*] It is the fact, is it not, that a tender of the composition was sufficient?—Yes, but that is not the question put to me; I understand the question to be this. Supposing a man compounded for 100 houses, the occupier of the hundredth house might claim to be put on the rate, and the question was whether he was bound to pay for the 100 houses. That is a question which I cannot answer.

696. *Chairman.*] You are aware that the composition in the rate book is often made out of an entire street with no separate valuation for any house, that the sum is taken in gross, and the rate is made in gross. Was there any power under the Reform Act of 1832, because a person made a claim to be rated to alter that rating, and divide and split up the rate into parts?—I cannot see it.

697. Therefore the effect was that he must pay the whole of the rate in respect of the property in respect to which he claimed to vote?—Yes.

698. Mr. *Goldney.*] Will you read the clause relating to that?—"It shall be lawful for any person occupying any house," &c., "to claim to be rated to the relief of the poor in respect of such premises, whether the landlord shall or shall not be liable to be rated to the relief of the poor in respect thereof." Then it goes on to say, "and upon such occupier so claiming and actually paying or tendering the full amount of the rate or rates, if any, then due in respect of such premises, the overseers of the parish or township in which such premises are situate, are hereby required to put the name of such occupier upon the rate for the time being." If all the houses were in one composition, it would be very difficult for the overseer to be able to know what the precise portion was for which this person was to be put upon the rate.

699. *Chairman.*] There was no rate and no sum carried out except that which was put upon the rate book as regards the owner?—Yes. To obviate that difficulty I have seen rate books in which even in cases of composition the sum has been carried out against certain names, showing the value which the overseer really sets against each house, and then the whole were bracketed together, and a sum in gross carried out against the whole, but how much was really to be assessed upon each particular house, could not be ascertained from the rate book.

700. Do you know whether it was not a common practice throughout the country, and whether it is not now a common practice throughout the country, for a person to include in one rating a factory and half-a-dozen houses connected with it, or a farm and half-a-dozen labourers' cottages on the farm, and rate them all as one single property without any reference to their separate values?—That is not at all the strict mode of proceeding; there ought to be a separate rate carried out against each individual separate occupation. Although they may be all bracketed together and brought together under one number for the convenience of assessment and collection, yet there ought to be a separate valuation assigned to, and a separate rate in conformity therewith against each separate occupation.

701. Then another question arose under the Reform Act, with regard to the value of the particular house occupied by the person claiming to be rated, as to what amount of rate he should pay?—Yes; that is the difficulty which occurs upon the clause, that if there were a considerable number of tenements bracketed together, the occupier of any one of them would feel a difficulty, and the overseers also in ascertaining the precise rate that ought to be inserted in respect of that particular occupation.

702. Then Sir William Clay's Act deals with that difficulty?—Yes.

703. Perhaps you will just read the clause as regards the amount that is to be paid when the notice is given?—I should mention that there is another Act which regulates the time of payment of the rate and threw it backwards.

704. Formerly it was quarterly, and now it is made half-yearly?—Yes; it was carried back to the 5th of January. Then Sir William Clay's Act recites the clause that I have already been reading from, in the 2nd of William the 4th, and also the last Act, the 11 & 12 Vict. c. 90. And then it says: "It is often inconvenient or impracticable for such persons to make continual claim in respect of each rate, and many persons are consequently deprived of the franchise." So that the recital is certainly confined to that objection or difficulty. Then it enacts, "That from and after the passing of this Act, no person so claiming to be rated, and paying or tendering on or before the 20th day of July in each year the full amount of the rate or rates (if any) due in respect of such premises, on the 5th day of January preceding, shall be required to make any further claim in regard to any future rate upon the premises in respect whereof his right to vote in any such election as aforesaid shall arise, but shall be entitled to be put on the list and to be registered as a voter, provided he shall have occupied the premises in the manner and for the time required by the said firstly recited Act." Then it provides, "That every person so claiming as aforesaid who shall be registered as a voter in respect of the premises to which his claim relates shall, in respect of every rate for the relief of the poor, made and published after such claim as aforesaid, while he continues to occupy the same premises, and to be a registered voter in respect thereof, be liable to the same extent and in the same manner as in respect of the rate published next before the making of such claim."

705. Mr. *Goldney.*] But that Act does not grapple at all with the case raised of the hundred houses?—No; it does not.

706. *Chairman.*] Do you know that in applying that Act overseers, when a claim is made on behalf of a party to be rated, have adopted the practice of rating him, and then not rating the owner, so as to make him pay the full amount of the rate, notwithstanding the provisions of that Act?—I should not like to speak about the practice; it is very uncertain and various. I have seen one rate-book in which both names appeared, both the owner's and the occupier's names.

707. Under that Act, when a person claims to be rated, at all events as regards any rate upon his own premises, he incurs an absolute liability to the full amount of the rate levied on his property,

W. G. Lumley, Esq.

26 March 1868.

perty, and the owner also remains with his full liability if he is rateable under any Local Act, or under the General Act?—Yes; the liability of both parties is provided for by this means.

708. The effect of the Act is that both parties are liable for the rate, whatever it may be?—Yes.

709. Mr. *Goschen.*] Not the compounded rate?—The sum that he is to pay is left vague; he claims to be rated, and then if the rates upon the premises have been paid, no matter by whom, nor what amount, then he will be entitled to be registered as a voter.

710. *Chairman.*] And if the composition remains in respect of those premises, of course the rate which he would have to pay is the composition rate; but if the overseers rate the composition, to use the common phrase, and rate it as separate premises, then he pays the full rate. That is the effect of the Act, is it not?—I quite see that the first is the case, but I do not see that the second is the case. If the overseer breaks up the sum into the parts, and puts the occupier's name in, and if the landlord has paid his composition so as to cover the whole of the rates, then the occupier will get his vote; but if the premises are rated under a composition, and the occupier simply claims to be rated, he cannot tender any precise sum, nor is there anything in the Act to enable him to do so.

711. Mr. *Villiers.*] Would not that be met by the overseers entering the rate in the form prescribed by the Poor Law Board?—They are required to enter the name of the owner and the occupier.

712. *Chairman.*] But they are not bound by law, where there is composition, to enter a separate rate for each particular property in that composition?—No, they are not bound by anything else but the Poor Law Board's order.

713. Is it not the case that many special Acts enact that, when the composition is made, there shall be one rate made upon the owner in respect of that composition; not a number of separate rates, and a composition for each separate rate?—So far is that from being the case that the Poor Law Commissioners have prescribed the form in which the rate book is to be kept, and it contains two columns, one for the sum which is assessed upon the occupier, and one for the sum which is to be paid by the landlord when he pays the composition, and I know of no other provision in the law applicable to the subject. If the books were properly kept all this would appear.

714. Mr. *Goldney.*] In the first day's evidence you stated that every occupier's holding was rated separately, but the composition carried out in another column?—It is the duty of the overseers so to frame their rate books, but I do not mean to say that they always do it.

715. *Chairman.*] But where they make a composition in respect of vacant premises, they strike an average for vacancy in several houses; there is not a separate rate for each house, but one general rate, with a deduction for the whole?—There ought to be a separate rate for all tenements that are occupied. The name or description of the unoccupied premises would appear on the rate book, but nothing would appear as a rate due in respect of any such premises; but all the tenements would be bracketed together, and the total which the landlord agrees to pay would be carried out in the column for his rate against his name.

716. Mr. *Goldney.*] The value of the unoccupied house would appear, would it not?—Only the rateable value, but not any rate upon it.

717. *Chairman.*] Do you consider it an accurate mode of making the rate when the composition is made expressly on the average of the premises occupied and unoccupied, or is it not made on all the houses bracketed together, and one single rate made in respect of the whole number of houses without any reference to the value of each?—That is an illustration (*pointing to a printed form*) of what I understand to be the proper mode.

718. Mr. *Powell.*] Is that a form enjoined by statute?—No, by the Poor Law Board's order.

719. Which is equivalent to a statute, is it not?—It is equivalent to a statute now; the Parochial Assessment Act only sets forth a form of the rate, but the Poor Law Board many years ago established a form for the poor rate book showing the way in which it is to be carried out; that is partly under Mr. Poulett Scrope's Act, and partly in exercise of their own powers.

720. Mr. *Goldney.*] Will you put that in, in the Appendix?—Yes.

721. *Chairman.*] The effect of Sir William Clay's Act would be that the tenant, when he claims, is to pay the rent, whatever it may be, upon the particular premises?—That is the object of it.

722. And if the premises which he occupies are part of a larger assessment, which is not divisible in the poor rate, then there would be no means of applying that Act?—I think not; I dare say the Committee will have some witnesses who will give them some practical evidence of that; I believe that the tenant, in fact, never does pay at all; that it is a question which never does arise, but that the landlords pay, and then the claim has been sufficient for the voter.

723. Do you know that where there is any hostility to the enforcement of Sir William Clay's Act, it is almost impossible to put it in operation?—I believe that in some parts of the metropolis it has been in force, and in other parts not; what practical difficulties have arisen about it I do not know, but I think that the Committee can better get this fact from other witnesses.

724. Have any other Acts been passed relating to the Parliamentary franchise?—As far as the franchise is concerned, the next provision is in the Act amending the Small Tenements Rating Act.

725. Mr. *Goldney.*] And that was passed in the next year after the Small Tenements Rating Act?—Yes, the Small Tenements Act, I think, only secured for the occupiers the municipal franchise; it was then recollected that there were some boroughs where the franchise depended upon rating; and in the next year an Act was passed which secured to the occupiers the right of voting in those boroughs where the right of voting had previously depended upon assessment and payment of rates, although their landlords were rated in their place.

726. *Chairman.*] That, however, would only apply to those old scot and lot voters under the reserved branches?—Yes.

727. Mr. *Goschen.*] Will you refer to the 14 & 15 Vict. c. 39?—That is "An Act to exempt Burgesses and Freemen in certain cases from the operation

operation of an Act for the better assessing and collecting the Poor Rates and Highway Rates in respect of Small Tenements." It recites certain clauses of the Reform Act of 1832, and the Small Tenements Act, and enacts that, "Where any person to whom a right of voting was retained or reserved by the recited provisions of the said Act of the 2nd and 3rd years of King William the 4th, is or shall be the occupier of any such tenement as in the said Act of the last Session of Parliament mentioned, and the owner of such tenement has been or shall be rated to the relief of the poor instead of the occupier thereof, and such owner shall have paid all money due on account of any rate or rates in respect of such tenement, or such occupier shall have tendered the amount thereof in the manner prescribed by such Act, such occupier shall be entitled not only to the municipal privileges and franchises reserved to him by such Act, but also to all such right of voting at elections of a Member or Members to serve in Parliament for any city or borough, and all other rights and privileges as such occupier would have been entitled under the recited provisions of the said Act of the second and third years of King William the Fourth."

728. Would that Act apply only to scot and lot voters?—To scot and lot voters or those persons who had no interest in respect of a 10 *l.* occupation; all those whose rights were reserved as scot and lot voters, or depended in any way upon rating.

729. *Chairman.*] Passing now to the municipal franchise, can you inform the Committee what relation the municipal franchise has to the payment of rates?—By the 5 & 6 Will. 4, c. 76, the Municipal Reform Act, the borough franchise is conferred upon persons who occupy any house or other premises for two years, and then they are to be enrolled as burgesses.

730. Mr. *Goldney.*] It goes further than occupation, does it not?—Yes; it is provided that such a person is not to be enrolled on the burgess roll "in any year unless he shall have been rated in respect of such premises so occupied by him within the borough to all rates made for the relief of the poor of the parish wherein such premises are situated during the time of his occupation as aforesaid" (which is two preceding years), "unless he shall have paid on or before the last day of August as aforesaid all such rates, including therein all borough rates, if any, directed to be paid under the provisions of this Act, as shall have become payable by him in respect of the said premises." Then there is an exception, "except such as shall become payable within six calendar months next before the said last day of August; provided also, that the premises in respect of the occupation of which any person shall have been so rated need not be the same premises, or in the same parish, but may be different premises." That is the franchise which is conferred upon the burgesses, and that is provided for in the Small Tenements Act.

731. *Chairman.*] That Act was found not to be sufficient, and another Act was passed to amend it?—Yes, but much later. The Small Tenements Act comes next in order, because by the Small Tenements Act the occupier is to have his franchise, although the owner is rated and pays the rates. Then the 21 & 22 Vict. c. 43, recites the clause from the 59 Geo. 3, c. 12, which I have already read, and says, that "it is doubtful whether in such case such occupier is entitled to any municipal privileges and franchises to which, by virtue of an Act passed in the Session of Parliament held in the 5th and 6th years of the reign of King William the 4th, intituled 'An Act to provide for the regulation of Municipal Corporations in England and Wales,' he would have been entitled if he himself had been rated and had paid such rate or rates." And then it recites, "When the owner of any tenement is rated to the relief of the poor by virtue of an Act passed in the Session of Parliament held in the 13th and 14th years of Her present Majesty, intituled 'An Act for the better assessing and collecting the Poor Rates and Highway Rates in respect of Small Tenements,' instead of the occupier thereof, and has paid all money due on account of any rate or rates in respect of such tenement, such occupier is entitled to all municipal privileges and franchises to which, by virtue of the said recited Act of King William the Fourth, he would have been entitled if he himself had been rated and had paid such rate or rates." It then enacts that, where the owner is rated under Sturges Bourne's Act (*i.e.*, the 59th Geo. 3, c. 12), the occupier is to be entitled to the same municipal privileges as if he were rated instead of the owner in that case.

732. Mr. *Goldney.*] Is there a proviso, provided the rates are paid?—Yes, the rates must have been paid; and then there is a proviso that if he pays the rates he shall recover them from the owner.

733. *Chairman.*] That power that is given to enable the occupier to recover rates which he ought not to pay is not to be found in the Reform Act, and, therefore, unless a party comes under the provisions of that Act, he has no special means of recovering rates which he pays in order to obtain the Parliamentary franchise; is not that the case?—That is so in Sir William Clay's Act, and in the Reform Act, the 2nd of William the 4th.

734. There is no provision to enable that?—There is no provision for the recovery from the landlord of any rates paid by the tenant. I do not know whether it is worth noticing, but besides the qualification of the burgesses, there is a qualification for the councillors depending upon rating.

735. Mr. *Goldney.*] But they could not be councillors unless they were burgesses?—No, they could not be councillors unless they were burgesses.

736. They ought to have a higher rating, ought they not?—A very important question arises upon that with regard to the Poor Law elections, and so I suppose it will in the borough elections, that inasmuch as the qualification depended upon rating where a landlord was rated in place of an occupier, as he ceases to be rated for that property, he loses his qualification as councillor.

737. *Chairman.*] That is one of the effects of the Act of last Session, that it has deprived the owners of the property of a qualification with respect to the value of the property to sit as guardians, or to enjoy other franchises?—Yes, it takes away from them the qualification which they possessed by reason of being rated for the premises in the occupation of their tenants.

738. Do you know whether the general prin-

W. C. Lumley, Esq.

26 March 1868.

ciples of the Municipal Reform Act have been much modified by the local Acts for the Government of the large towns throughout the country?—I know nothing about any local Acts that affect this question. There is the Public Health Act.

739. That does not, however, touch the metropolis?—No.

740. Sir *M. H. Beach.*] Are you aware of the clause in the local Act of Wolverhampton with reference to the compounders having the franchise preserved to them?—Yes; there are several local Acts that were passed, I think, subsequent to the Small Tenements Rating Act, and in consequence of the provisions that were in the Small Tenements Act, like provisions were extended to those local Acts to preserve the franchise, and occupiers have their franchise secured although they are not rated. Wolverhampton, I think, is one case of that sort, and Stourbridge another.

741. Mr. *Goldney.*] You mean the municipal franchise?—Not the municipal franchise only.

742. Sir *M. H. Beach.*] The parochial franchise also?—That particularly. The Small Tenements Rating Act for Wolverhampton has a section which is in the following terms: "Notwithstanding the rating of or payment by any such owner under this Act, the occupier shall have the same right of voting in respect of all parochial matters as he would have had in case he had been rated, and paid the rates in respect of the tenement." That clause was introduced into several of the local Acts passed after the Small Tenements Act, carrying out in fact the principle that was observed in it, but extending it to parochial matters, whereas the Small Tenements Rating Act had excluded the operation of the Act from parochial matters.

743. Then under that a person, though not a ratepayer, might vote in the election of guardians?—Yes, being an occupier, but not paying rates.

744. *Chairman.*] The municipal affairs of the metropolis are regulated by the Metropolis Local Management Act, 18 & 19 Vict. c. 120, are they not?—Yes.

745. Can you tell the Committee what is the precise definition of the franchise in the metropolis for municipal purposes under that Act?—It is given in clause 16, which says that the "Parishioners rated to the relief of the poor in the parish" shall meet, and so on. And then it provides that "No person shall be entitled to join or vote in any such election for any parish or any ward of any parish, or be deemed a ratepayer thereof, or be entitled to do any act as such under this Act, unless he have been rated in such parish to the relief of the poor for one year next before the election, and have paid all parochial rates, taxes, and assessments due from him at the time of so voting or acting." That was the provision in the first Local Management Act.

746. Do you know whether, when it was attempted to put that Act in force, it was found to be impracticable, and that consequently in the next Session another Act was passed?—Yes; the 19 & 20 Vict. c. 112, s. 4, enacts that the occupiers might claim to be rated, and in that case they were to be put upon the rates, and have the right of voting: "It shall be lawful for any person occupying any tenement within any parish to claim to be rated to the relief of the poor in respect thereof in the rate for the time being, and in all rates to be thereafter made in respect of such tenement, whether the landlord be or be not liable to be rated to the relief of the poor in respect thereof; and upon such occupier so claiming, by notice in writing left at the office or place of residence of the overseers of the poor of the parish, or one of them, and actually paying or tendering at such office or place of residence the full amount of the last made rate then payable in respect of such premises, such overseers are hereby required to put the name of such occupier on the rate for the time being, and also, without further claim, to put his name upon every subsequent rate made during the time such occupier continues in the occupation of the same premises; and in case the said overseers neglect or refuse so to do, such occupier shall, nevertheless, for the purposes of the said Act, be deemed to have been rated to the said rate in respect of such premises from the period at which the rate for the time being in respect of which he so claimed to be rated as aforesaid was made, and thenceforth, so long as he continues in the occupation of the same premises: Provided always, that every person so claiming as aforesaid shall, in respect of every rate for the relief of the poor made after such claim as aforesaid, while he continues to occupy the same premises, be liable to the same extent and in the same manner as if his name hed been put on such rate."

747. Is a provision made, then, for the liability of the owner to continue in case that claim is made?—Yes; compositions are not to be disturbed, and the landlord's liability is not to be affected.

748. The effect of these clauses I understand to be, that if a claim is made, and the owner has been previously rated or can be rated, then the owner and occupier may both be rated, and both of them incur the full liability for the whole of the rates on the property?—Yes, they are both liable to pay the rate; which may be considered to be the principal, and which may be the surety, I do not know, but they are both liable to be rated.

749. Both liable to pay the rate, whatever it may be, whether a composition or not a composition, upon the property?—Yes.

750. As regards the overseer, he has his full remedy against both of them, and they are left to settle between them what may be their alternate liabilities?—Yes; with reference to that, perhaps I had better read the precise words of the 5th section: "Provided also, that in cases where, by any composition with the landlord a less sum is payable than the full amount of rate which, except for such composition, would be due in respect of the same premises, the occupier claiming to be rated, shall not be bound to pay or tender more than the amount then payable under such composition." But, however, he and the landlord both remain liable to the amount thereof.

751. Then is there a further provision as to the right of the occupier?—"Any occupier who under this Act is rated, or deemed to be rated, to the relief of the poor in any parish, and has been so rated, or deemed to be rated, for one year next before any election of vestrymen or auditors under the said Act, shall be entitled to vote in such election, and shall for the purposes of the said

said Act be deemed a ratepayer of such parish, and be entitled to act as such, provided all parochial rates, taxes, and assessments, save and except church rates, due in respect of the same premises at the time of his so voting or acting, except such as have been made or become due within six months immediately preceding such voting or acting, have been paid." Then there is a saving clause, that he is not to gain a settlement by the payment of the rates.

752. In clause 5 there is a provision made, is there not, to define the relative positions, to some extent, of the landlord and tenant?—Yes, I read that provision.

753. Those two Acts now regulate the enjoyment of the municipal franchise in the metropolis?—Yes, if you call it municipal.

754. That does not apply to the City of London?—No, there is a new Act of Parliament about the City of London, and perhaps it might be well to have that referred to. I am not sure what the provisions in that Act are, but I believe that they are somewhat similar to these.

755. That Act was passed in the last Session of Parliament?—Yes, that Act was passed in the last Session of Parliament.

756. Is there any special provision regulating the enjoyment of the franchise for the election of guardians?—The election of guardians depends completely upon the rating to the poor rate, because, first, the qualification of the guardian depends upon being rated to a fixed amount, and that is of course like the case of the qualification under the Municipal Corporation Act. That qualification has been affected by the Act of last Session, because persons claimed their qualification and exercised it by being rated either for their own occupations or for the occupations of their tenants; and inasmuch as they have ceased to be rated in the place of the tenants, the qualification has failed, and a very considerable number of guardians became disqualified. But the qualification of the voters depends upon being rated to the poor rate, no matter to what amount. Under the former Acts of Parliament if the occupiers did not pay the rates, but the rates were paid by the landlord, then the occupiers were not entitled to vote, but the landlord had the right of voting in respect to the properties so rated upon and so paid for by him.

757. Colonel *Hogg.*] There was a cumulative vote in the case of the guardians?—Plurality of voting.

758. Sir *M. H. Beach.*] I think you have stated that under the old Reform Act, it was possible for persons living in extra-parochial parishes to have the Parliamentary franchise without any payment of rates?—Yes.

759. That I suppose could now be the case in very few places?—Very few; there are no extra-parochial places that contain any occupations that could confer a franchise, or scarcely any which are not now included in unions, and put under the ordinary state of things in parishes. There may be some few places which have so small an amount of occupations that they cannot make a rate from the nature of the case; but then there would be very few persons occupying the property that could claim any franchise; but where former extra-parochial places are populous, there they now have poor rates like other parishes.

760. And if the question depended upon that particular Act alone, hardly any one would have the Parliamentary franchise who did not pay rates?—Very few persons.

761. And also I suppose it would be difficult to find a place where there is no poor rate?—There are a certain number of places which were formerly extra-parochial, and are now parishes, where, from the nature of the property, no poor rate is actually made. Blenheim, for example, which was an extra-parochial place formerly, is now made a parish; of course there is no poor rate there, in the sense of a rate made by overseers and allowed by justices. But the Duke of Marlborough, as occupier, pays his contribution to the union. I suppose there is some process by which the sum of money assesed upon that district is paid, without the formality of a poor rate; but where the places are large, such as in the case of the Blockhouse in Worcester, which was a large place with a great number of houses, there a proper poor rate has been made, and overseers appointed, and rates levied in the same way as usual.

762. Under the Union Chargeability Act those places must pay, must they not?—Yes, they must all pay, but in some cases the nature of the place is such that we do not suppose that any poor rate is actually made. Where there are only one or two occupiers, perhaps a cathedral close, or places of that kind, it is difficult to see how you could get a regular poor rate with all the formalities which are required before making a valid poor rate; but the owner or occupier of the property pays to the union what the union calls for in respect of the amount of rateable property in it.

763. As far as the valuation of the property is concerned, those items are copied by the overseer by law, are they not, from the valuation of the assessment committee?—Yes, subject to the change of the occupier's name, when the occupier does change.

764. And the assessment committee are compelled by law, are they not, to enter the names and properties separately, and their values?—That is, each separate rateable hereditament must be entered separately.

765. Supposing that an owner compounded for 100 cottages?—His composition will not appear on the valuation list at all, though the 100 cottages will appear on the valuation list.

766. The 100 cottages will appear each with its own value to it?—Yes; and in the first instance each with its occupier's own name.

767. And the overseers are bound to copy that into the rate book, are they not?—Yes.

768. Therefore each cottage would appear separately?—Yes, that is what it ought to be.

769. That is what it would be if the law were properly carried out?—Yes, if they followed the direction of the Union Assessment Act.

770. Mr. *Goschen.*] Is it generally so done?—I think so, in places within the Union Assessment Act. It does not apply to parishes which are not under that Act, or to the towns or cities which are under local Acts.

771. The general effect, both as regards the municipal franchise and the Parliamentary franchise, is this: that in all the Acts that you have been placing before the Committee the franchises have been reserved, notwithstanding composition?—They have, except the parochial franchise.

W. G. Lumley, Esq.

26 March 1868.

772. The Legislature has seemed to act upon the theory that the compositiou ought not to deprive the occupiers of their rights, either municipally or in respect of returning Members to Parliament?—Yes.

773. Mr. *Goldney.*] Provided that the rate is paid?—Yes.

774. Mr. *Goschen.*] And that has been carried out from section 30 of the Reform Act of 1832, down to the most recent Acts?—Yes.

775. Mr. *Paull.*] But has not the tendency been to centre the franchise upon one person, namely, the landlord, instead of conferring it upon several occupiers?—No; only in the parochial votings, *i.e.*, in vestries, and for boards of guardians, and for elections under the Public Health and Local Government Acts.

776. That is a tendency exactly in opposition to the question put to you by the Right Honourable Member for the City?—Yes; therefore I qualified it by saying that that was not so parochially.

777. Mr. *Goschen.*] Would not the reason be probably that in the parochial case they would be voting away money that they had not contributed, exercising a control over funds paid by owners and not by occupiers?—Yes; in the parochial system the money is raised from the parish, and ought only to be disposed of by those that pay; that is the theory of the parochial system. On the other hand, there are matters which the vestry have to decide upon which are quite irrespective of the parochial expenditure; and perhaps I may suggest that in regard to the Small Tenements Act there was something else that induced those who introduced it to prevent the occupiers from voting in vestry besides the mere question of money payment. At that time I believe it was remembered that they could vote in vestry on subjects that come before vestries independently of the mere payments of money.

778. Mr. *Paull.*] You have called the attention of the Committee to the fact that the abolition of compounding disqualified owners from filling municipal offices?—Yes.

779. Has it not always been one of the grave objections to the system of compounding, that it did disqualify non-resident owners?—I do not know; I thought the objection was, that the occupiers in municipal corporations occupying small tenements had a right of voting for the members of the town council, and thereby disposing of money to which they had not contributed themselves by their own payments. But I do not think that the qualification in respect of the council was of very much importance in reference to this question. I believe that the qualification has turned out to be a matter rather of surprise or accident. It seems to have been lost sight of that the alteration of the law would affect the qualification both of guardians and of town councillors.

780. But has it not been an objection that owners who were not necessarily residents or living near the spot and acquainted with the wants of the neighbourhood, would become qualified to dispose of the money which no doubt they paid, but which they could not have the same incentive to economise as if they were paying as occupiers?—That is an objection which was stated by the Committee of the House of Commons, and which I quoted from their report in my evidence on the last occasion. That went not merely to these municipal franchises, but to the general proposition of rating owners instead of occupiers. But in regard to the municipal franchise, it would rather seem that the owners have a very considerable interest in it, because they paid the borough rates. I think there is only the Board of Health qualification which stands on exactly the same footing as the Poor Law Guardianship.

781. Mr. *Hamilton.*] Can you state shortly what the various parochial franchises are that were lost to the occupier by the payment of rates on the part of the owner?—He does not vote in vestry, and he cannot vote for guardians.

782. He cannot vote for the Burial Board?—No; because that is included in the vestry; nothing that the vestry can do can be done by an occupier who is not rated where the owner is rated for him.

783. But as to a franchise of a public character, namely, the municipal franchise, that is not forfeited, provided the rate is paid by the owner?—No; nor the Parliamentary franchise.

784. In the early part of your examination on this portion of the subject, I understood our Chairman to ask you whether it was not usual that in the case of compounding for a block of houses, the total amount of composition was inserted in the rate-book without the rate that would fall upon each particular house; what was the answer that you gave to that question?—I say that the law requires that all that should be set out, but that in point of practice, I believe that very often the entry is not made of the separate tenements, but simply the gross sum charged upon the owner.

785. Is it not the case that the name of the occupier is omitted, but that a separate tenement is given in all cases?—Very often they give the name of the separate tenement, because they like to do that, and omit the occupier.

786. In that case the compound rate upon each tenement would be put opposite to it?—In all probability.

787. I observe at the end of your little book a circular letter of the Poor Law Board of 20th November 1850, in which very distinct instructions are given to the overseers; do the Poor Law Board see that those instructions are complied with?—I am afraid they have not eyes to see them.

788. Have they power to enforce those instructions?—They have been endeavouring to do so lately; but I do not know whether they will succeed; they have been endeavouring to compel the auditors to report the defects.

789. Looking at this circular letter of 20th November 1850, would it not have been natural for the Poor Law Board, after issuing that instruction, to require some information as to the degree of compliance with it?—Perhaps it would have been natural, and the Poor Law Board have relied upon the auditors seeing that the directions of the law were carried out. The auditors say that there is a good deal of difficulty in keeping parish overseers to anything like regular duty; that they are a class of individuals so unsuitable to the offices they are appointed to, that it is exceedingly difficult to keep them to regularity. The Poor Law Board, by a recent order, have required the auditors to report defects.

790. Have

790. Have you the power of enforcing compliance with any orders?—To this extent, that if the orders are disobeyed wilfully by any persons to whom they are directed, the parties are liable to penalties for disobedience; but then there must be a wilful disobedience, and to proceed against overseers for negligence, in carrying out these regulations, would be a matter of very considerable difficulty. The overseers are generally men not very fit for the duty.

791. And practically that is never enforced against the overseers?—Not in the sense of calling them to account for departures from these regulations; but as far as making them responsible for their receipts goes, I think that the law is pretty fairly carried out.

792. Mr. *Trevelyan.*] Does the vestry, generally speaking, vote the rate for the whole year, and the overseer divide it according to his own judgment, or does the vestry vote afresh every quarter?—The vestry have no business to vote anything about it; it is the duty of the overseers and churchwardens to make the rate without consulting the vestry.

793. Practically, then, the overseer has it in his own hands, has he not?—It is his duty to see that he raises enough to meet the expenditure required.

794. Supposing that the overseer were in any particular quarter to raise a rate three or four times as large as was necessary, should you consider that an act of gross misapprehension of his duty on his part?—I should think so.

795. And you would take notice of that, I suppose?—We could not take any notice of it.

Monday, 30th March 1868.

MEMBERS PRESENT :

Mr. St. Aubyn.
Mr. Ayrton.
Sir Michael Hicks Beach.
Mr. Goldney.
Mr. Goschen.
Mr. Edward Hamilton.
Mr. Secretary Gathorne Hardy.
Mr. Hodgkinson.
Colonel Hogg.
Mr. Kekewich.
Mr. Paull.
Mr. Villiers.
Mr. Woodd.

ACTON SMEE AYRTON, Esq., IN THE CHAIR.

Mr. GEORGE L. SAUNDERS, called in; and Examined.

Mr. *G. L. Saunders.*
30 March 1868.

796. *Chairman.*] WHAT is your occupation?—I am a Property Agent, and also I am a District Manager for an Insurance Company; I am Chairman of the Sheffield Board of Guardians, and have been so for many years; and I am an Alderman of the borough also.

797. What is the constitution of the borough of Sheffield; how is it managed at present?—It is managed by a town council.

798. Is that elected under the Municipal Corporations Act?—Yes.

799. It has no special charter of any kind?—None.

800. Are the limits of the municipal borough conterminous with those of the political borough of Sheffield?—They are the same.

801. Is the administration of the poor law also conterminous with the borough, or is Sheffield part of a union?—There are two unions in Sheffield, and both of them extend beyond the borough.

802. Do they include separate entire parishes in addition to the borough of Sheffield, or only parts of parishes?—Separate townships. The borough of Sheffield is the parish of Sheffield.

803. Mr. *Woodd.*] Townships in the north are the same as parishes?—Yes.

804. Mr. *Kekewich.*] Those townships are not within the Parliamentary borough, are they?—Nearly the whole of them. There are very small townships which are outside the borough: the borough itself is a very large borough.

805. *Chairman.*] The parish of Sheffield comprises six townships, does it not?—Yes.

806. They are Sheffield, Ecclesall-Bierlow, Brightside-Bierlow, Nether Hallam, Upper Hallam, and Attercliffe-cum-Darnall?—Yes.

807. They are commonly called the parish of Sheffield?—Yes.

808. How many of those townships are in one union, and how many in the other?—There are three in the union of Sheffield, and the others are in the union termed Ecclesall.

809. I think that the population of Sheffield, by the last return, is 185,172?—Yes.

810. What is the number of houses at present in the borough of Sheffield?—The number of houses at present will be about 47,680.

811. Are there any local Acts for the administration of any affairs within the borough of Sheffield?—None. We have the Local Government Act (the Health Act) in operation in Sheffield; that is the only Act.

812. You have no private Acts?—No private Acts, except, I think, one or two for the sake of buildings; Acts giving the power of purchasing land or pulling down property, but no general Act for Sheffield.

813. Can you tell us all the different rates that are collected now in the borough of Sheffield?—There is first the poor rate for the two unions.

814. Is the poor rate that you so speak of strictly confined to the expenditure for the in-door and out-door relief of the poor?—The in and out-door poor, and of course the county expenses, and a small sum every year for what is called the borough rate, comes also out of the poor rate, the whole amounting to something like 9,000*l.*

815. What is the next rate?—There is the watch rate.

816. What does that include?—That is for the purposes of the police.

817. What other rate is there?—There is a bridge rate. An Act of Parliament was obtained some 18 years ago for the formation of new streets and the building of some bridges, and since that they have collected a threepenny rate.

818. Mr. *Goldney.*] Limited to that object?—Limited to that object. And there is what is termed a district rate under the Health Act; that rate is for the purposes of lighting and cleaning the town and paving the town, and for the sanitary purposes; the purposes of the health committee, of which I am the chairman. Those are all our rates.

819. *Chairman.*] I do not exactly see what rate would include the repair of the roads?—The district rate; that includes the lighting and cleaning, the repair of the roads, and sanitary purposes.

820. By whom are these different rates assessed upon the inhabitants?—With the exception of the poor rate, they are assessed by the town council.

821. And

821. And the poor rate is assessed by the guardians?—By the guardians.

822. Do you proceed upon one valuation for both assessments?—The town council take their valuation from the poor-rate book.

823. But do they use it identically the same, or do they alter it?—The overseers make returns to the council of the valuation of the property which the guardians have assessed.

824. And is that adopted without any re-examination?—Yes, entirely so; without any re-examination.

825. Have any of the parishes in the borough adopted either of the public Acts allowing towns to assess the owners instead of the occupiers?—The town council take the power of compounding for the district rate, for all houses rated from 7 *l.* downwards.

826. How do they get that power?—I think under the Health Act there is that power; the Act which took the place of the Local Government Act.

827. Have any Acts been used or introduced by the parish for compounding for the poor rate?—No. On several occasions the subject has been brought before vestries and public meetings, but the ratepayers have always set it aside, and objected to adopting the Small Tenements Act.

828. Is there any power in the special Act relating to the bridge rate to make any composition?—No, I think not; at any rate it is not done. If you will allow me, I should like to explain with regard to that compounding for the district rate.

829. Before you do that, let me ask you with regard to the watch rate, whether there is any power to compound for that?—No.

830. With regard to the rate for which there is power to compound, namely, the district rate, will you explain what has been done upon that?—Twenty-five per cent. is allowed to the landlords, who pay the rates for all property from 7 *l.* downwards; and the number of householders, from 7 *l.* downwards inclusive, amounts to 35,000. The 25 per cent. which we take off amounts to 5,803 *l.* 8 *s.* 11 *d.*; that is the discount allowed to the landlords.

831. Mr. *Woodd.*] The difference between the full rate and the compounded rate is 5,803 *l.*?—Yes. So that upon the rate by the compounding there is a positive loss to the ratepayer of that amount of money. The whole of the rate which is levied in that case amounts to 54,146 *l.* The poor rate for Sheffield amounts to 80,497 *l.* There is no compounding for the poor rate, but the occupiers pay the rate themselves, and upon that rate there is only a loss of 937 *l.*; so that upon the rate, where there is no compounding, there is a very small loss, only 937 *l.*, and upon the rate which is compounded for there is a positive loss of 5,800 *l.* and over.

832. Mr. *Goldney.*] The 5,800 *l.* is on 54,000 *l.* and the 937 *l.* is on 80,000 *l.*?—Yes. There is in this compounding an especial amount, in my mind, of hardship to the ratepayers. Where rates are not compounded for, as in the Sheffield poor rate, there is always an appeal. An appeal committee sit, and poor persons who are unable to pay, or only able to pay a portion of a rate, or wanting time, can get either off the rate or a portion of it, or they can get time from the appeal committee. But where the landlords pay the rate, and compounding takes place, then there is no mercy to the poor, because they have no appeal; but they must pay the rates to the landlord. And in addition to that, there is, I know, in Sheffield (and I have no doubt that the Sheffield people are very much like people in other towns,) a certain amount of profit made by this compounding; that the landlords do not exactly charge the amount of the rate, but they charge something in addition to that. We find no difficulty at all in Sheffield in getting the rates paid by the working classes. They know that if they can show a good reason why they should not pay, they always have the means of appealing. But in the other case, where the 5,800 *l.* is taken off, whether they can pay fairly or not, the landlords make them pay.

833. *Chairman.*] Is the reduction of 25 per cent. a composition for empty houses, as well as for the owner being assessed?—Yes; of course the landlords pay when the houses are empty, but that is a case that we very seldom indeed have in Sheffield. Even now, when we have bad trade, there is the greatest difficulty in obtaining a house for a working man. As chairman of the Board of Guardians, I often threaten those who come to me, that if they do not remove away from the premises which they are in, to more healthy premises, I shall order them into the house. But I find it difficult for them to do so.

834. Are all houses, without reference to the length of time for which they are let, or the period of reservation of the rent, subject to composition for the borough rate?—For the district rate; all from 7 *l.* downwards.

835. Therefore whether there is a permanent tenant or whether there is a flitting tenant, it is equally the subject of composition?—Equally.

836. But supposing that the owner is living in his own house, is it equally the subject of composition?—Yes, all houses are subject to it.

837. Is there a rebate of 25 per cent. allowed?—To all houses; whether the owner of the house lives in the house, or whether he lets it, is not in consideration at all; the question is simply the rating of the house.

838. Mr. *Woodd.*] Is it a rating of 7 *l.* or a rental of 7 *l.* that is the basis?—It is the rating.

839. *Chairman.*] Then whoever the person may be that is rated for a 7 *l.* house, he has allowed to him, when he pays his rates, 25 per cent.?—Yes.

840. In making up the rate-book, do you deduct 25 per cent. from the rateable value in the rate-book, or do you carry out the rate on the full value, and then deduct 25 per cent. from the amount of the rate?—The actual value is put in the rate-book, and the deduction is made from what it is rated at. If it is rated at 7 *l.*, then they have a deduction, and in the same way if it is rated at 6 *l.* The exact rating is put in.

841. Supposing the rate to be 1 *s.* in the pound, do you carry out 7 *s.* as the amount of the rate due from that house, and then deduct the 25 per cent. from that?—Yes.

842. So that the full rateable value appears on the rate-book?—Yes.

843. But the amount of the rate quoted on that is 25 per cent. less than it would be if there were no composition?—Yes.

844. The poor rate rate-book and the district rate rate-book would only differ in that respect?—Yes; in fact, they copy the rating from the poor rate; I may add that there is a borough rate in addition to the district rate. It is a small amount extra for the corporation, not for any

Mr. *G. L. Saunders.*

30 March 1868.

particular matter, but the general working of the corporation. The rateable value of the borough is 556,230 *l.* 13 *s.* 3 *d.*, an increase in the last 10 years of 177,000 *l.*

845. In what manner do you carry out the system of making allowances to the poor, or remitting the poor rate; do you summon them before the magistrates?—No; they all have, of course, their notices for their rates sent to them, and on that notice are stated the days upon which the committee sit to hear appeals. All those who wish to get relieved from their rates have to attend before that appeal committee at a certain time, and state their reasons for not paying the rate. If they give a valid and good reason they are allowed to get off from the rate; sometimes time may be given; if they do not show a good reason for being excused the rate, then they are summoned.

846. Do the Board of Guardians then take upon themselves the duty of excusing people from payment of the rates?—The overseers. The guardians have nothing to do with the collecting; they simply spend the money, and the overseers get it.

847. Mr. *Hodgkinson.*] It is the appeal committee who so excuse?—Yes; formed of the overseers.

848. *Chairman.*] Are your overseers the ordinary overseers, or overseers appointed specially in any way?—The ordinary overseers.

849. Do the overseers of all the parishes meet, or do each set of overseers act for their own parish?—They have separate overseers for each township in each union.

850. Then the overseers themselves hear these appeals?—Yes.

851. What do they do if they determine to remit the rates; what steps do they take?—They either keep the rate, which has been sent to them, or they enter upon their books that the person is excused.

852. But do they take any legal step to obtain a sanction of the excuse by the magistrates?—No. I believe a list of the excused is taken before the magistrates for formal sanction.

853. How is it that you do not go under the law, before the magistrate, to get the excuse sanctioned?—We do not think it necessary. The formal sanction is sometimes only given four or five months, after the persons are excused by the overseers.

854. Does the auditor pass the account without asking you for the order of the magistrates allowing the excuses?—Yes; I do not think it necessary that the book should go before the magistrates.

855. But is it not necessary that the excuses should be allowed by the magistrate?—I think it not necessary; I think that the overseers have full power.

856. Then you never summon people before the magistrate, for the purpose of being excused?—No.

857. Only for the purpose of having the rate enforced upon them?—Yes.

858. If the overseers summon a pauper for non-payment of rates, have the magistrates power to excuse him?—If they think the overseers wrong in summoning him, they will dismiss the summons.

859. You never knew a case of the magistrate informing the party that he must himself make an application for excuse, and that he had no power to dismiss the summons?—No, I never remember such a case.

860. Are the people who are thus excused to the amount of 937 *l.*, persons really so poor that the rates could not be collected from them?—Yes, I have no doubt of it.

861. Do you suppose that all those people pay their rent, nevertheless, in full?—A vast number of them are very much in arrears with their rent. A great many pay their rents by having relief from the parish. A great many of those excused will really be parties receiving out-door relief.

862. But whilst they are in receipt of out-door relief, they are, nevertheless, paying the full rents to their landlords?—Yes, and if they compounded for their rates, they would have to pay the rates too, as well as their rent.

863. That is, they would have to pay them in their rent?—Yes.

864. Is it your opinion that the tenants do not get any part of the allowance of the 25 per cent., but that the whole of that goes into the pocket of the owner?—No doubt of it.

865. Mr. *Kekewich.*] I should like to know about what rent persons pay, who are excused payment of their rate by the overseer; is it 3 *l.* or 4 *l.*, or 5 *l.* a year?—The average would be about 4 *l.* 10 *s.*

866. *Chairman.*] Are many of the houses in Sheffield occupied by more than one family, or are they small houses, so that they are generally occupied by only one family?—They are almost all self-containing houses; we have very few persons living in lodgings, hardly any at all.

867. What do the unmarried people do; do they live in lodgings, or in houses of their own? In Sheffield, directly they can marry they do marry. Directly that a man is out of his apprenticeship, when he leaves his family he generally has already prepared himself with a wife.

868. Is the population of Sheffield a stationary or a moving population?—It is a stationary population; the trade is of that character that they could hardly move about much.

869. The people, you mean, are all more or less apprenticed and trained up in some particular craft?—Yes.

870. And they are obliged to remain in Sheffield to carry that craft on?—To a very large extent; a great number of the trades are really local trades.

871. Is the result of that, that the population is for the most part a very fixed population?—Greatly; therefore I have often said that you could hardly take the death-rate of the population of Sheffield, as compared with other towns.

872. Within the limits of Sheffield, is there much shifting about from residence to residence on the part of the working people?—There is, I think, to a large extent; they like to get into new houses; when a new house is built they will leave the old one for the new; but they keep within the borough.

873. Except in the event of new houses being built, are they in the habit of shifting about much from place to place in the parish?—No, I think not.

874. Relatively to their work, one place may be regarded as being as convenient as another for them?—Yes.

875. So that they have not to move about in the town for any conveniences of work?—No. The population increases largely; at the last census it had increased over 50,000.

876. Can

876. Can you give us any idea of the amount of removals that you have to contend with in making up your rate-book from half-year to half-year?—No, I cannot give that, but I should say that it is very small indeed.

877. Perhaps you will supply the numbers for two or three half-years?—Yes.

878. Would the rate-book from half-year to half-year show but a small correction?—Very small.

879. Chiefly in putting in new houses?—Yes, and the enlargement or alteration of property.

880. And those are reported from time to time by some authority to the overseers?—We have an assessment committee under the Assessment Act, and the overseers make their returns to the assessment committee.

881. Have you any stipendiary collectors, or do the overseers collect themselves?—We have collectors.

882. Have you assistant overseers?—There is an assistant overseer to each body of overseers, but he does not collect the rates; there are collectors appointed who are paid.

883. Are there two sets of collectors in the town, one for the municipal authority and another for the guardians?—Yes; the guardians collect simply for the poor.

884. And the other collectors collect all the other rates?—Yes, for the corporation; the two have no connection at all.

885. That second collection includes all the other rates?—Yes, all the other rates.

886. Is the collection made quarterly or half-yearly, or at what period?—The corporation rates are all yearly rates.

887. Are they payable yearly or collected yearly?—They are payable yearly; we have two poor rates.

888. And the watch and bridge rates are collected how often?—Once a year.

889. With the municipal rate?—They are all collected separately: the bridge rate is collected as a bridge rate by itself, and there is a bridge rate collector; and the district rate is collected as a district rate by itself.

890. Mr. *Goldney.*] And the borough rate?—The borough rate comes out of the poor rate. The watch rate is also collected separately.

891. *Chairman.*] Then you have going over each township four different collectors?—Four different collectors.

892. With respect to those two rates, the watch and the bridge rates, are they collected yearly?—Yes.

893. How often is the poor rate generally collected?—Twice a year at least; we usually have two rates.

894. Do you know whether the rates are collected within a comparatively short time, or is there much in arrear?—There are very small arrears indeed; they are collected up very closely. In Ecclesall (I have the returns for that), which collects a poor rate of 20,000 *l.*, there were only arrears for the past year of 177 *l.*

895. At the present time, you mean, that those are the arrears?—Yes.

896. So that we may take it that within three months you get your rate in?—Yes.

897. Mr. *Woodd.*] When was that rate made?—The rate would end on December the 25th.

898. Mr. *Hodgkinson.*] It is the rate for the whole year?—Yes. For the year 1867 there is only 177 *l.* in arrears due at the present time.

899. *Chairman.*] When was the last rate assessed or levied?—In October. I might say also that with regard to the district rate, which is a rate for the whole borough, of 2 *s.* in the pound, amounting to 54,000 *l.*, as I stated just now, there is only at the present time of the rate of 1867, 222 *l.* owing out of 54,000 *l.*; therefore they are collected up very close.

900. I presume that you have no furnished houses let in Sheffield?—There are very few; there are some few in the lower parts of the town, but not to the working classes; mostly to the Irish.

901. Those would be almost common lodging-houses?—Yes; we have them under the Common Lodging House Act.

902. In those cases you assess the person who holds the house to let it out in lodgings?—Yes; he is rated to his house.

903. As if he were an occupier?—He is an occupier; he lives in the house.

904. Supposing that he is letting the house out in lodgings or apartments, and is not living in it?—Still he would be rated upon it as if an occupier.

905. Are there in Sheffield any factories with several houses of the workmen, or of certain workmen, built as one block, and assessed as one block of property?—No; all our artisans live in single houses.

906. But do the factories never embrace dwelling-houses for single workmen?—Not any, I should say, certainly.

907. What has been the effect upon your borough of the passing of the Act of last Session?—The effect of it is this: I believe that in lieu of having 10,027 voters we shall have close upon 40,000. We have 47,000 householders, and if you allow 7,000 for those who have not been in for the necessary time or paid their rates, it would be quite as many as you could fairly allow in Sheffield.

908. You think that that effect will be produced by the Act of last Session?—Yes, because ratepayers, I understand, will have the right of voting.

909. Then you mean that that great increase of voting will arise from the number of occupiers of property under 10 *l.*?—Yes; as I stated just now, there are 35,000 from 7 *l.* downwards.

910. I meant to ask you whether it would have any effect upon the assessment and collection of your rates?—Not the slightest. We have 25,000 municipal voters at the present time, and they have to be on the burgess-roll or be rated for two years and eight months.

911. Sir *M. H. Beach.*] I do not think you mentioned the salaries that are paid to the collectors?—As to the poor rate collectors, I am not quite certain about them, but I think that they get about 110 *l.* per annum.

912. How many are there?—There are four in the Sheffield parish. In Ecclesall, the other parish which forms a portion of the borough, one collector gets 360 *l.*; he is paid on commission, and he has to keep a couple of clerks out of the amount. There is a second, who gets 120 *l.*; and there is a third, for a small portion of the union, getting 20 *l.*

913. You admit altogether, there are seven collectors,

Mr. *G. L. Saunders.*

30 March 1868.

collectors, one of whom keeps two clerks?—Yes. For both unions there are 10 collectors.

914. That is for the poor rate alone?—Yes, that is for the poor rate alone; they collect about 80,000 *l.* per annum.

915. Mr. *Goldney.*] What is the total paid to collectors?—£. 778 for the Sheffield Union, and 510 *l.* for Ecclesall, making 1,288 *l.* altogether.

916. Sir *M. H. Beach.*] Do you know the salaries of the collectors of the other rates?—I could not say with any certainty. The bridge rate is collected on a commission; I do not know what it amounts to.

917. You do not know how many collectors there are for those other rates?—For the bridge rate there is only one principal collector at a certain per-centage, and he appoints assistants under him. There are watch rate collectors for each of the townships.

918. How many townships are there?—There are six townships.

919. And the borough rate, how is that collected?—That comes out of the poor rate, it is only a small amount; the borough rate, perhaps, will amount to about twopence in the pound.

920. Then there are collectors for the district rate, I suppose?—Yes.

921. How many?—I believe there are four collectors for the district rate, collecting something over 54,000 *l.*

922. I understood you to say that you could not state the expense of collecting the bridge rate?—Not now, I can furnish it.

923. Can you state the amount of the bridge rate?—The bridge rate at threepence in the pound amounts to 5,643 *l.*

924. And the watch rate?—The watch rate produced 11,238 *l.*

925. Did you state the expense of collecting that?—No, I do not know the salaries.

926. How many people are these rates collected from?—From about 47,000 householders.

927. The poor rates are collected from the same number as the watch, the bridge, and the district rates?—Yes.

928. Mr. *St. Aubyn.*] You said that the valuation of the town of Sheffield was made in the case of the poor rate by the board of guardians?—The valuation is made by the assessment committee.

929. But with regard to the other rates, the watch rate, the bridge rate, and the district rate, they are assessed by the town council?—The town council does not assess the property of the borough; it simply takes the assessment, as made by the assessment committee, of the guardians, and then makes the rate in accordance with the amount which they require on the assessment of the guardians.

930. They follow the valuation of the guardians?—Yes.

931. They do not make a separate one?—No.

932. The only rate for which you have any compounding is the district rate?—Yes.

933. Not the poor rate?—Not the poor rate.

934. Therefore, as far as regards the abolition of the compound householder under the Reform Act of last Session, the borough of Sheffield is not affected?—Not at all.

935. Mr. *Hodgkinson.*] Can you tell me what the total amount in the pound of all your rates in Sheffield is, or thereabouts?—About 5*s.* 9*d.* I should say that part of what is termed the borough rate, which comes out of the county rate, is for the purposes of the free library (we have that Act in operation).

936. Five shillings and nine-pence in the pound pays all your rates, municipal and parochial?—Yes.

937. The town council have the power of compounding, you say, for houses under 7 *l.* rateable value; about what rental will that be? what is the per-centage of difference between the gross estimated rental and the rateable value on your parochial valuation list?—I should think that a 7 *l.* rating is about an 8 *l.* 10*s.* house.

938. I understood you to say that the whole district rate amounted to about 54,000 *l.* in round figures, and that the discount amounted to 5,800 *l.*?—Yes.

939. While on the poor rate out of 80,000 *l.* there is only a loss of 937 *l.*?—Exactly.

940. Is it not the fact that that 937 *l.* remains in the pockets of the ratepayers, while the 5,000 *l.* goes into the pockets of the landlords, the owners of property?—I think so. The fact is, with regard to this compounding, that we lose in another way, because the poor persons are unable to get relieved from their district rate, owing to the landlord collecting it, and the guardians have, of course, to find them a larger amount of weekly payment, to meet the rate; whereas, if you excused their rates, they would not do that, and therefore there is a loss in that way.

941. I want a little explanation as to the excusing of very poor ratepayers. You say that that is not done by the magistrates, but by the appeal committee. I suppose that it is simply done by the overseers declining to summon them before the magistrates?—Yes.

942. They refuse to summon them, and therefore they are virtually excused?—Yes.

943. And the auditor allows that system to go on?—He is a very strict auditor, but he has never objected to that, because the list of the excused is after all signed by the magistrates.

944. The salaries paid to the collectors of the poor rates amounted, you say, to 1,288 *l.*, for collecting 80,000 *l.*?—Yes.

945. That is about 1½ per cent. on the amount collected?—Yes.

946. Do you think they could be collected for less than 1½ per cent. if you had a composition: is the district rate collected for a less poundage than the poor rate, for instance?—No, I think not; they would have to go over the same district.

947. In fact, in many cases I believe the occupiers are easier to find and collect rates from than the owners?—And easier to get the money of.

948. They are always on the spot, for one thing?—Yes.

949. Mr. *Kekewich.*] I think you said that the rent which the people paid who were excused the payment of their poor rate was about 4 *l.* or 4 *l.* 10 *s.*?—About that; the average houses they live in are about 4 *l.* 10*s.*

950. Down to that amount does the collector find any difficulty in collecting the rates?—We have never had any complaints of it, and the manner in which the money is collected, the closeness of the rate, rather shows that he does not find any very great difficulty.

951. I conclude from what you said that in the 80,000 *l.* poor rates the county rate is included?—Yes,

—Yes, the county rate as well. Of course the cattle plague rate came in the county rate.

952. Colonel *Hoyg.*] Have you got to summon a great many of the poorer ratepayers?—I think there are a good many summoned, but I cannot tell the number.

953. Mr. *Villiers.*] And a good many excused?—No; I think those only are summoned who could pay the money, and will not pay it.

954. Mr. *Kekewich.*] You do not go before the magistrates in order to get these persons excused on the ground of poverty; but it is done entirely by the overseer?—Yes; as the honourable Member said just now, the real fact is that the overseers do not summon the parties. They hear what they have to say, with reference to their position, and then refrain from summoning them, and the rate falls through as far as they are concerned.

955. How many, do you say, are excused on the ground of poverty?—The amount was about 937 *l.* I did make a calculation of the number of persons, and I should say about 3,000 persons, but four-fifths of them are widows.

956. There are 3,000 persons, then, out of the 40,000 electors, who, you suppose, will be created under the Act?—The 3,000 excused will be out of the 47,000 householders.

957. Mr. *Goldney.*] The overseers, practically, return to the auditor the excused list as uncollectable, with the other rates that are uncollectable?—I think so.

958. You do not know whether the fact is that they carry in an excused list to the magistrates and get them to sanction it?—After the parties are excused, the list is formally signed by the magistrates.

959. I think, under your district rate in the changing of tenants, if you do not know either the owner or the occupier you rate the property to the owner or occupier without the necessity of putting in the name?—Yes.

960. It is a matter not compulsory, but optional whether the owner will compound or not, under the district rate, is it not?—No, I think not.

961. *Chairman.*] The section relating to that is the 95th of 11 & 12 Vict. c. 63: "When the net annual value of any premises liable to assessment under this Act does not exceed the sum of 10*l.*, or whenever any premises liable to such assessment are let to weekly or monthly tenants, or in separate apartments, and the rents become payable or are collected at any shorter period than quarterly, the local Board of Health may from time to time, if they shall think fit, compound with the owner of such premises for the payment of all or any of the rates to be made under this Act, upon such reduced estimate of the net annual value, not being less than two-thirds or more than four-fifths of the net annual value at which the premises are then assessed, as the said local Board shall deem to be reasonable; and any owner who shall refuse to enter into such composition shall be rated to and pay the rates assessed upon such premises in respect of which the composition is offered; and if at any time the amount of composition, or any rate to which an owner is assessed as last aforesaid, be due and unpaid, the same may be levied by distress and sale of the goods and chattels of the owner in default, wheresoever they may be found, or of the occupier or occupiers of the premises, in the same manner as is hereinafter provided with respect to the recovery of rates made under this Act: provided always, that no such owner shall be assessed in respect of any increased rent which may become payable to him by reason of his so compounding for or becoming liable to any rates as aforesaid." And then, if the occupier is called upon to pay, he shall not be liable to pay any greater sum than the amount of the rent actually due from him in respect of the premises; he may deduct the amount from his rent, unless there is an agreement to the contrary?—The owner has no option then.

962. Mr. *Goldney.*] The owner has the option of compounding, but if he does not compound with you, you would have to assess him to the whole amount?—Yes.

963. But the owner is assessed on the valuation made out by the assessment committee on which the composition is made, and you have no power to charge him for any more, although he gets a much larger rent by subletting it?—No doubt of it.

964. So that, in fact, it would operate as a greater burden on the actual tenant than if he were to pay the rate himself?—Yes.

965. Mr. Secretary *Hardy.*] Have any attempts been made in Sheffield to carry the Small Tenements Rating Act into operation?—It has on several occasions been brought before the vestries, and has always been rejected by the ratepayers; they thought it would be a hardship upon them that they were likely to lose, perhaps, some political privileges, and the overseers have always put it down that there is a considerable loss entailed upon the parishes by such compounding.

966. Are there many owners in Sheffield of a great number of workmen's cottages?—Yes.

967. Are they built on speculation, mainly by getting building ground and building large numbers together?—Yes, there is a great demand for cottage property, and it is built largely, and speculated in; we have no cellar dwellings in Sheffield.

968. Are there many building societies flourishing in Sheffield?—A great number, and very flourishing too.

969. And have the workmen themselves shares in those?—Yes.

970. Do they get their own cottages, eventually, as freehold?—Yes; they are usually 120*l.* societies. They pay 10*s.* a month, and in the end, in about 12 years, if they wish to purchase the property, the property will become their own; vast numbers have got property in that way.

971. Mr. *Goldney.*] And who is considered the owner in the intermediate period?—The society holds the deeds.

972. Mr. *Villiers.*] Did I rightly understand you to say that there are individuals owning many of these cottages?—Yes.

973. Do you know what their opinion is about the Small Tenements Rating Act?—I only know that whenever it has been brought before the public in Sheffield, it has always been objected to.

974. I was alluding to the opinion of this class of persons who own cottages?—I can hardly say what their opinion might be. I should fancy that they would like to have the compounding. I fancy that owners of property everywhere would like to have the compounding. No doubt in the end it is a profit to them.

975. You do not know that they would like it?

Mr. *G. L. Saunders.*

30 March 1868.

it?—I think they like the compounding in Sheffield for the district rate.

976. You do not speak from your knowledge of any other place but Sheffield?—No.

977. There might be places where the owners resist the compounding Act, inasmuch as they think it might be a hardship?—Just as towns resisted, at first, the introduction of railways, thinking that it would be a hardship.

978. These persons occupying cottages owned by this class of proprietors are persons who are sometimes excused the rate?—I have no doubt of it.

979. And perhaps it is the persons who own the cottages that interfere for them to be excused?—I should not like to say that. Their chief aim is to go and get their weekly payments.

980. I do not know whether you have detailed to the Committee the form in which the ratepayer is excused?—I have done so.

981. Does he go before the magistrate?—No.

982. Then do I rightly understand that there is some parochial officer that makes out the list of the people excused?—There is no list made out. There are certain appeal days set aside for all the rates in Sheffield, and members of the town council on various committees sit on those days, and the overseers sit on certain days, and then those ratepayers who are too poor to pay the rates go before the committees and detail their reasons why they cannot afford to pay.

983. It is these committees who remit the rates?—Yes.

984. On these committees persons who own the cottages might be sitting, might they not?—Yes, no doubt.

985. Do you know if it is the case, to a considerable extent, that persons owning cottages sit upon these committees, and remit the rates to their tenants?—No, I cannot say that. We do not ask members of the town council when we put them on committees if they own property; we expect that they will act justly.

986. Do you mean that a person would not withdraw from the committee because a case arose in which his tenant was the person applying?—I think he would.

987. Is it under a local Act that those persons remit the rates?—We have no local Act.

988. Is it a custom merely?—I think it is the legal right that the overseers have.

989. Can you refer to the Act of Parliament under which they act?—Under the Poor Law Act.

990. That overseers can remit rates under that Act?—Can hear appeals; but it is done more in the non-summoning. I will not exactly say whether the law gives them a right to remit rates or not, but they do not summon parties who cannot pay the rates, because if they summoned them there would be a certain cost incurred for the summons; and if they issued a warrant, that is an additional expense still; and therefore they say, "This man appears to be too poor to pay the rate," and they will not summon the man, and the rate falls through.

991. And you believe that under the New Poor Law Act the overseer has the power to remit the rate?—I think he has the right not to summon parties.

992. You believe that he can remit the rate without a summons before a magistrate?—I think that he cannot compel a party to pay a rate if he does not summon him, and that there is no power in the Act to compel him to summon. The lists of the excused are taken by the collectors to the magistrates, with the new rate, and both are formally signed and sanctioned by the magistrates.

993. Pray does he strike the name of the ratepayer out of the rate when the committee have remitted the rate?—No, because the person may pay the next rate.

994. But do they consider him still liable for the money they have remitted?—No.

995. That is gone altogether?—That is gone altogether.

996. Do they make rates twice a year in Sheffield?—For the poor we have two rates a year.

997. It is under these circumstances that there is no desire to adopt the Small Tenements Rating Act?—The amount of those excused, you see, is so very small; indeed, an amount of 937 *l.* out of 80,000 *l.*, cannot have much effect.

998. Do you suppose that that represents 937 people?—It would represent nearly 3,000 people.

999. It is never less than that number that are excused, I suppose?—That is about the average.

1000. For the whole town?—That is for the whole borough; the great majority being widows, who would not attend vestry meetings to express their opinion.

1001. Mr. *Kekewich.*] Was the gross estimated rental of property in Sheffield very much raised by the union assessment committee?—I think so. The increase, during the last year, of the valuations, owing to having new valuations, under the Assessment Act, amounts to about $5\frac{3}{4}$ per cent.

1002. Has the rent of houses very much increased in Sheffield?—No, I think not; not largely.

1003. During the last 10 years, has it not?—There has been a gradual increase in property all over the town, but not to a large extent.

1004. Mr. Secretary *Hardy.*] What wages does a man earn in Sheffield who lives in a 7 *l.* house?—I hardly could tell you. The Sheffield workmen, as a rule, like good living and enjoy themselves; and a man will get his 3 *l.* a week, and, perhaps, live in a 5 *l.* or 6 *l.* house. I might state that there are only about 13,000 houses above 7 *l.*

1005. *Chairman.*] You are aware that under the Act to which we have referred, section 96, the Board has the power of remitting the district rate on the ground of poverty, not the overseers?—Of course the overseers have nothing to do with that district rate; it is a committee of the town council.

1006. Are you aware whether they have ever been called upon under that Act to remit any rate on the ground of poverty?—I can give you the amount excused under the district rate. The rate being 54,000 *l.* in round numbers, the amount excused in 1867 was 1 *l.* 14 *s.* 10 *d.*

1007. That would be excused from the owner being too poor to pay, I suppose?—No.

1008. How could that excuse occur?—I cannot tell you that. I had these returns sent to me. There is some particular reason, I suppose. It might happen that the owner would be very poor.

1009. Did I rightly understand you to state that the owners under the composition pay, whether

Mr. *G. L. Saunders.*

30 March 1868.

whether the premises are occupied or not?—Yes.

1010. Can you tell me whether the water supply is included in the district rate?—No it is a company, the Sheffield Water Works Company, and they have certain powers of rating according to the rental, so much for certain houses rented at a certain price.

1011. Have they any power of making compositions and assessing the owners for small tenements?—I think not.

1012. Do you know whether the occupiers pay in full?—The occupiers pay in full, I have no doubt.

1013. In many water companies' Acts, you are aware there is a power to make compositions with the owners?—Yes.

Mr. James Phillips, called in; and Examined.

Mr. *J. Phillips.*

1014. *Chairman.*] What is your occupation?—I am Vestry Clerk for the township of Wolverhampton.

1015. Is the township of Wolverhampton conterminous with the borough of Wolverhampton?—It is not.

1016. What is the difference between the township and the borough of Wolverhampton?—The township of Wolverhampton and the municipal borough of Wolverhampton are conterminous; but the borough of Wolverhampton, for political purposes, is composed of four townships in the old parish of Wolverhampton and the parish of Sedgley, the four townships being Wolverhampton, Bilston, Willenhall, and Wednesfield.

1017. What is the population?—The population in 1861 was 147,000 odd, but it is very much larger now, probably 170,000.

1018. What is now the number of houses in the borough?—The number of inhabited houses in the political borough would be, I think, about 33,000.

1019. And what in the township?—In the township of Wolverhampton the number of houses would be about 13,500.

1020. What are the municipal authorities managing the local affairs in Wolverhampton?—The municipal borough is governed by a mayor and corporation, under a charter from the Queen, having been incorporated about 20 years.

1021. The charter was granted under the provisions of the Municipal Corporations Act?—Yes. Bilston is under an improvement commission, a board of commissioners under a private Act of Parliament, obtained, I think, about 14 or 15 years ago; they are partly elected by the ratepayers, I think, and some of them are appointed by the magistrates in quarter sessions, some three or four county magistrates. Willenhall is under a local board of health.

1022. Under the General Act of 11 & 12 Vict. c. 63?—Yes. Wednesfield has recently been divided between two distinct authorities, one called the Heath town, having its separate local board of health, and the other Wednesfield proper. Sedgley is also under the authority of two local boards of health, called, I think, the Upper Sedgley and Lower Sedgley local boards.

1023. Under the general Act?—Yes, under the general Act; that is more recent than Wednesfield; it is only this last year, I think, that the Local Board of Health Act has been adopted there.

1024. And with regard to the administration of the poor law, what is the authority under which that is administered?—There is no local Act for the administration of the poor law. The four townships of Wolverhampton, Bilston, Willenhall and Wednesfield form the Wolverhampton union, and the parish of Sedgley is in the Dudley union.

1025. How many other parishes are there in the Dudley union?—Three; Dudley, Tipton, and Rowley Regis.

1026. Then the municipal authority would seem to have very limited powers under the Municipal Corporation Act in the borough?—Yes, it extends only to the township of Wolverhampton.

1027. Is there any local Act in the township of Wolverhampton?—No, there is not at present.

1028. Mr. *Villiers.*] That does not imply that there was not a compounding Act?—No; there was a local Act for compounding poor rates, but it was abolished by the Reform Act.

1029. *Chairman.*] The municipal power is entirely confined to the township of Wolverhampton?—Yes. The corporation of Wolverhampton act in a double capacity, they act as a municipal corporation under the municipal Corporations Act, and they act as a local board of health under the General Board of Health Act.

1030. Do both the boards of guardians to which you have referred carry on their affairs in the borough of Wolverhampton?—Yes; the Dudley Board, of course, for the parish of Sedgley.

1031. Does it sit in the parish of Sedgley?—Yes, it sits in the parish of Sedgley. The workhouse, I think, is situate in the parish of Sedgley. I believe, now that they have got a new workhouse, they meet at the workhouse, which is locally situate in Sedgley parish.

1032. Will you tell us the number of different rates now collected within the borough of Wolverhampton?—The municipal corporation as a corporation in the municipal borough of Wolverhampton, make but one rate, and that is what they call a borough rate, which they serve on the overseers quarterly, for a specific amount of money. They make an estimate, I believe, once a year, namely, in November, of what they are likely to require for the next 12 months; they divide it into four quarterly payments, and make their borough rate once a quarter. That is served upon the overseers and paid out of the poor rate. Then, as a local board of health they make three rates; the general district rate, the lighting rate, and the paving rate. At Bilston, I think, they have an improvement rate, a highway rate, a cemetery rate, a water rate, and a sewer rate.

1033. Are they all assessed by the one authority?—They are assessed by the one authority, I believe. At Willenhall they have a local board of health rate, and a highway rate, I think, and at Wednesfield the same, and I believe the same applies to Sedgley, which has only within

Mr. *J. Phillips.*

30 March 1868.

a very few months, had the Local Board of Health Act applied.

1034. Are those rates made separately, and collected separately from the poor rate?—Yes, in the municipal borough of Wolverhampton, the corporation acting as a local board of health, make their three rates at one time, and in one book, with columns properly defining what each rate is, and they are collected at one time.

1035. By a collector of their own?—Yes.

1036. And is the same process adopted by the other municipal board?—Yes, I believe so, excepting in Wednesfield, and the poor rate collector, I believe, is collector for one of the local boards of health there.

1037. Are the poor rates collected by stipendiary collectors or by overseers?—By stipendiary collectors appointed by the board of guardians.

1038. Throughout the union?—Throughout the union and throughout the borough.

1039. Will you be good enough to state now what arrangements were made before the passing of the Reform Act for assessing any of these rates upon the owner of the property instead of the occupier?—The four townships then forming the Wolverhampton union, were rated under the provisions of the Wolverhampton Rating Act of 1847, in which the owner compounded for the rate by paying one half; that is to say, that he was compelled to pay the rate on property under the rateable value of 6 *l.* 10 *s.*, but he might compound if he liked. If he compounded then, he paid one-half the rate, but if he did not compound, of course he got the allowance when the property was void.

1040. Mr. *Villiers.*] He compounded upon houses of that value?—Under 6 *l.* 10 *s.* of rateable value, if he compounded, he paid for the house, whether it was occupied or not; the one half rate, and if he did not compound then, he had to pay the rate.

1041. *Chairman.*] Have you got the clauses of the Act here?—I have not.

1042. Perhaps you will furnish all the clauses in that Act relating to composition in an appendix in your evidence?—Yes, that applied to the highway rate, as well as the poor rate, and the county rate and borough rate, which are included in the poor rate, and paid out of the poor rate.

1043. That is as regards the township of Wolverhampton?—Yes, and the other three townships.

1044. Did it apply to the rates which they levied as local boards?—No, they came under the other Act. In the parish of Sedgley they adopted the General Small Tenements Rating Act, which rates the owner instead of the occupier under 6 *l.* rateable value, and which they adopted in vestry.

1045. So that under the provisions of the local Act, and of the Act of the 11 & 12 Vict., and of the Small Tenements Rating Act, all the rating in Wolverhampton was subject to composition?—Yes. The composition for the local board of health rate in the Wolverhampton townships was extended to 10 *l.* and under.

1046. That is under the general Act?—Under the general Act. Whilst for the poor rate under 6 *l.* 10 *s.* there was a composition of 50 per cent., under the Local Board of Health Act it was 30 per cent.

1047. It was fixed at 30 per cent. in those parishes?—Yes; in the municipal borough it was fixed by the town council at 30 per cent., or rather one-third, which is rather more than 30 per cent.; one-third was allowed off, the owner paying the rates.

1048. Mr. *Kekewich.*] Off what?—Off the rates.

1049. *Chairman.*] The same rebate is allowed in collecting rates under the Local Health Act?—I think so, excepting I have heard that in Lower Sedgley they have adopted the 6 *l.* rateable value.

1050. I mean as to the amount of the deduction, they allow one-third under the Local Health Act?—They allowed one-third under the Public Health Act to the landlord for paying the rate.

1051. Mr. *Villiers.*] What do they allow under the local Act for compounding?—Fifty per cent.

1052. *Chairman.*] And under the Small Tenements Rating Act what was the rate adopted?—The same amount as under the General Small Tenements Rating Act; 50 per cent.

1053. Is it optional under your local Act on the part of the owner whether he will be rated or not; or is the option given to the assessing authority?—It is compulsory that he shall be rated under a rateable value of 6 *l.* 10 *s.*, but he may compound if he likes.

1054. Mr. *Goldney.*] That is, he may compound for occupied or unoccupied houses?—Yes; of course, if he compounds, he has to pay for the house or houses, whether occupied or not.

1055. *Chairman.*] But if compulsorily rated in lieu of the occupier, is any allowance made to him under your local Act?—No; he pays the full rate, but does not pay if the house is void, except he compounds.

1056. Mr. *Goldney.*] That would be the same under the Small Tenements Rating Act?—Yes; there is not much difference between the local Act and the Small Tenements Rating Act, except that Wolverhampton goes up nearly 10 *s.* higher, and that the owner, under the general Act, pays upon three-fourths of the rate if he does not compound.

1057. Mr. *Hodgkinson.*] It is compulsory upon the overseers to allow the landlord 50 per cent.?—It is, if he compounds.

1058. *Chairman.*] In making the rates under these Acts; first, as regards the poor rates; is the valuation for the poor rate taken as the basis of all the other rates?—Yes.

1059. And they adopt it without revaluing in any way?—They do.

1060. In making up your rate-book, did you carefully enter the name of every occupier as well as the name of the owner whom you rated?—We did as far as we could.

1061. What was the extent to which you entered his name, or rather the extent to which you left it out?—We generally entered every occupier's name except in some very few cases.

1062. Did you take some trouble to verify the names of the occupiers?—We used occasionally to send a person round to get them, and the rate collector, of course, from time to time corrected them in his rounds.

1063. Mr. *Villiers.*] You are speaking now of what is occurring at present?—Yes.

1064. *Chairman.*] I was asking you as to the year before the passing of the Reform Act; was it your practice then to take any trouble to put the occupier's name on the rate-book when the owner was liable?—Yes.

1065. Was

1065. Was it entered pretty accurately, and for every house separately?—Yes.

1066. Mr. *Villiers.*] What was the object of putting the occupier's name in if you knew the owner was alone liable?—To give the occupier a right to vote for the election of guardians, which right was reserved to him under our local Act.

1067. Mr. *Hodgkinson.*] Under the Municipal Act also; is that so?—No; he was excluded from the benefit of the Municipal Act because at the time the Wolverhampton Act was obtained Wolverhampton was not a municipal borough. The General Small Tenements Rating Act reserved the right to vote in municipal boroughs. These occupiers of small houses were for several years put on the burgess list, but they were objected to by some parties who thought that they had no right to be on; and the mayor and assessors decided that the voting for town councillors, or officers incidental to the corporation business, such as assessors and auditors, was not a parochial matter; and as the local Act reserved the right to vote in all "parochial matters" only, they decided that they were not entitled to vote for them, and they were struck off the burgess list.

1068. *Chairman.*] But for the other purposes you did keep up a tolerably accurate list of the occupiers?—Yes, but we found them changing very often.

1069. What was the extent of the change that you had to make in your lists every half-year, do you suppose?—The number of persons changing was very great indeed. I have no statistics to give you to-day as to the number of persons actually changing; but I know from personal experience that, in the smaller class of houses particularly, they are constantly changing. We found, in proceeding against persons recently for the payment of rates, that the summons could not be served in a great number of instances, in consequence of the parties having removed, and not being able to be found by the summoning officer.

1070. Before you go to the present mode, let me ask you what was the system of collection; had you ever to apply to the occupiers, where the owners were assessed?—Very seldom indeed.

1071. Did you receive the whole amount of rate, subject to the deduction on the composition?—We did; we lost very little; that is to say, very few parties who compounded for rates did not pay.

1072. Can you give us the whole amount of the rates in the parish in the gross, and the amount remitted by the composition?—I cannot give it for all, but I can give it for Wolverhampton. The composition is rather larger, that is to say it is greater in proportion, in the other parishes than it is in Wolverhampton proper, because Wolverhampton proper being a large town, not so many houses come under the composition of course, the property being proportionately more valuable. We had about 8,000 houses under the composition in Wolverhampton township.

1073. What would be the rateable value without any deduction for composition?—The rateable value amounted to about 40,000*l.* in round numbers; that would produce a rate now of about 4,000*l.*; under the composition it produced 2,000*l.*

1074. Were all your rates, then, only 2*s.* in the pound?—I am speaking now only of the poor rate.

1075. What would be the amount of the other rates levied in that parish?—The poor rates for Wolverhampton municipal borough and township, for this last year ending Lady-day, would be 4*s.* in the pound; two 2*s.* rates; and the general district rate, and lighting and paving rates, altogether amounting to 2*s.* in the pound; 1*s.* 6*d.*, 4½*d.*, and 1½*d.*; that would be 6*s.* in the pound, which we consider is very high indeed.

1076. Then upon the 40,000*l.* rateable value you would remit half of that?—We should remit half of that for the composition for the poor rates,

1077. What was the rest of the rateable value of the township of Wolverhampton?—The total rateable value of the township of Wolverhampton is 190,000*l.*, including the 40,000*l.*, so that the other part would be 150,000*l.*

1078. For which there would be no remission?—For which there would be no remission.

1079. Do you lose anything in the collection of the rates on that?—Yes; still, on the whole, I think we have collected the rates very well indeed. We have adopted the plan for something like 10 years of collecting the rates half yearly, making a rate at the beginning of each half-year, and having it thoroughly collected, and not carrying forward arrears; and we have not carried forward arrears except litigated cases, where appeals have been pending; and we have found it an exceedingly good plan.

1080. Are all the rates you speak of, amounting to 6*s.*, collected in that parish by one collector?—No, the poor rates have been hitherto collected, until the Reform Act passed, by two collectors; and the municipal rates by one collector once a year.

1081. Are they stipendiary collectors?—They are, and do their work well. On the rate made in April 1867, a 2*s.* rate, there was 16,175*l.* collected; 1,053*l.* 6*s.* 10*d.* was carried forward simply through an appeal by the North Western Company, which is now settled; 72*l.* 14*s.* was legally excused, partly on the ground of poverty and partly through reduction of assessment by the assessment committee; 543*l.* 18*s.* 8*d.* was for unoccupied houses; what we call void and irrecoverable; partly void, and partly persons who could not be found, and therefore the rate could not be got from them.

1082. Houses that had become vacated, and where you could not find anybody to collect from?—Yes.

1083. How could you excuse anybody on the ground of poverty, when assessing the owner?—There were a few persons, on and above the line of composition, who were considered to be so poor when they appeared before the magistrates, that the overseers and magistrates remitted the rate.

1084. They being occupiers above 6*l.* 10*s.*?—Yes.

1085. Now, with regard to the other rates, were they collected as closely?—The borough rates are equally well collected. I have not the statistics before me now, but they are very well collected indeed, and no arrears carried forward from one rate to another; the composition, in that case, going up to 10*l.*, the loss on that ought to be less in proportion than on the poor rate.

1086. With regard to the other townships in Wolverhampton, how are their rates made and collected?

Mr. *J. Phillips.*

30 March 1868.

collected?—They are not made at such regular intervals, quite, as in the township of Wolverhampton.

1087. Will you explain that? — They are generally made very nearly half-yearly, something like Wolverhampton; but they have not adopted the same system of totally closing their rates at the end of the half year, and having new rates to begin with.

1088. But they, in like manner, have taken trouble to put the occupiers on the rate-book, in consequence of their right to vote for guardians, and in other parochial matters?—I believe they all did, except that I think the parish of Sedgley did not. I do not think they were obliged to do it for the parish of Sedgley, because under the General Composition Act they do not vote.

1089. Do you know whether, in Sedgley, they took much trouble to put the occupier on the rate-book where the owner was rated?—I think not before the Reform Act.

1090. Were the rates collected very closely in the parishes where the owners were rated?—Yes, pretty well, except that they have had arrears in each parish, I believe carried forward from rate to rate; but on the whole they were very well collected.

1091. Is the population of the borough a fixed population, or have you much migratory population from the borough, from outside the borough into the limits of the borough?—The population among the lower classes I consider to be very migratory; it depends on the fluctuations of trade.

1092. Do you mean by the lower classes the working class generally, or only the unskilled labourers?—I mean the mechanical and artizan class, as well as those unskilled; depending upon the fluctuations of the iron trade, and also the mining operations and other trades.

1093. Is there much movement of the population within the limits of the borough, from one township to another?—There is.

1094. Have you many houses in Wolverhampton that are let out as lodging-houses, or in apartments?—There are a good many lodging-houses, but not for the accommodation of the settled population, or the population you may call settled, but for wayfarers more.

1095. Are the keepers of those houses rated as occupiers?—They are; they are the occupiers, usually.

1096. Have you many houses of which a part is let to a tenant; two families living in one house, for instance?—Yes, I think there are many cases in which two families live in a house.

1097. Are those houses, in value, above or below the limit of composition?—Some of them above and some below.

1098. Are the persons rated for those permanent occupiers generally?—It is done in this way: two parties will agree together to pay, say, 3*s.* 6*d.* or 4*s.* a week; one will agree with the other, "I will pay 1*s.* 9*d.* or 2*s.*, and you take the other part, and you take the house." It is a house that contains four rooms, two up and two down, and they just divide the house in that way.

1099. Would the houses be above the composition, or below it?—Some of them would be just above the composition, and others would be under.

1100. Is a person who takes a house under such circumstances generally a permanent resident in Wolverhampton, and a fixed inhabitant?—Some of them are. Of course they move about from one house to another, just as it suits their convenience.

1101. Have you stated all the rates levied in Wolverhampton, or do you levy for the supply of water, for the cemetery, and for other matters?—We have a cemetery under the control of a public company, which pays interest on its shares. We have also a waterworks company, of which the property has recently been purchased by the corporation, and the water has been supplied to a great number of houses, something like 8,000 or 9,000 houses in the town, and the rents have been paid by the persons using the water. There is a form of composition, even in that case.

1102. Had the water company any power to rate owners instead of occupiers?—It had under the Water Clauses Act, I believe.

1103. Have those powers passed over to the municipal authorities?—I believe so; and I think for the 10*l.* rateable value, or rather the 10*l.* rental, I believe it is.

1104. Have you any police rate?—The police rate is paid out of the poor rate, in the form of a borough rate. As to water, I may say that the composition is 20 per cent. up to 10*l.*; that is to say, if for any 10*l.* rental (that is, exclusive of rates,) they would charge 10*s.* per annum to the tenant; then, if the landlord paid it, they would charge him 8*s.* per annum.

1105. That would be whether the house was occupied or not?—Whether the house was occupied or not, he would pay the 8*s.*, and that is generally done by owners for their tenements.

1106. What has been the effect upon this system of rating by the passing of the Reform Act?—The Reform Act has quite revolutionized the system of rating in Wolverhampton throughout the borough, and it has had a very bad effect, I may say, perhaps, upon the occupiers of these small houses.

1107. I presume now you have taken off all the owners from the rate books as rateable, and you have put on all the occupiers?—We have now rated all the occupiers.

1108. That in your borough would apply only to poor rates, from the description you have given?—Yes.

1109. All the other rate would still be liable to composition?—Yes.

1110. The poor rate would include a borough rate in one township?—It would practically in all the townships, for this reason, that in the municipal borough the police, who are paid out of the borough rate, are under the control of the corporation, whilst the police rate in the other townships is paid by the Board of Guardians out of the contributions for the poor rate.

1111. Then in all the parishes the police rate would be included in the borough rate and would be paid out of the poor rate?—Yes; in all the parishes the police and county rate would be paid out of the poor rate, as well as the borough rate in the municipal borough.

1112. So that the composition for all those rates has been abolished?—Yes.

1113. Mr. *Villiers.*] I suppose you understand the Reform Act as having the effect of suspending the operation of the compounding Acts?—Yes.

1114. And may we collect, from what you have

have said, that there was a very general experience in that district of the advantage of the compounding Act? — It was considered to have worked well and satisfactorily.

1115. And whenever any new rate or new power for levying a rate was given, there was always the power connected with it of compounding?—I think so.

1116. Since the Reform Act has passed, those Acts have been suspended, and you have said that this has produced a considerable effect; are we to understand that it has been attended with great inconvenience to the collectors or the authorities answerable for the rate, and considerable annoyance to the occupiers?—It has.

1117. What experience have you of that? what rate has been made since the Reform Act was passed?—A rate was made in the Wolverhampton township on the 19th of October last, a rate of 2*s.* in the pound.

1118. Was that for half a year?—That was for half a year.

1119. Has that rate been collected?—That rate has been partly collected.

1120. What difficulty have you had in collecting the rate under the new system?—The difficulties have been very considerable. The occupiers did not at all like the change, and did not at all like being made liable for rates which they had not paid before, and which it was 20 years since they had any experience of; so that the present class of tenants, at least of that character, had scarcely ever paid rates themselves.

1121. It took them by surprise?—It took them entirely by surprise.

1122. Were they satisfied when they heard the reason why they were made liable for the rates?—They were not. I think they rather dissent from the liability which has been forced upon them.

1123. Do you think that any considerable proportion would forego the privilege that has been conferred upon them for the sake of being relieved from the rate?—I have no doubt the great majority of them would do so.

1124. Do you state that from having heard any expressions to that effect from them?—From general experience amongst them.

1125. Mr. *Kekewich.*] You say that they would be willing to forego the privilege?—Very many would be very happy to forego the privilege if they were relieved of the payment.

1126. Mr. *Villiers.*] Have you had any signs of disaffection, anything like disturbance in the process of collection?—I cannot say that we have had any disturbance exactly; but I may say that something occurred which might have led to a disturbance. It was necessary to appoint two new collectors to enable the overseers to collect the rates, in consequence of the large increase in the number of ratepayers, there being about double the previous number to be collected from; and two new collectors were appointed at Christmas; but the overseers wanting money were obliged to go out themselves to make demands for it, and they went amongst some of the poor districts.

1127. What is the practice generally; is it that you leave the demand at one time, and then you go for the money shortly afterwards?—The practice is to leave the demand, and ask the ratepayer to send the money to the office; and then if he neglects to send it, it is usual to call again.

1128. And, upon calling again, were you in many instances refused payment; was inability to pay expressed?—These small ratepayers were not prepared to pay at all, and they were not very pleased to see the demand-note. In one instance there was a little bit of excitement got up in one street that the overseers went to, and they were surrounded by a lot of noisy lads hooting and shouting at them, and on the opposite side of the street would stand the women and men making foolish remarks, inciting the boys to make a noise, and when the overseers went into a house they held the doors, put to the shutters, and annoyed them very much indeed, and if the overseers had not acted with great forbearance I believe they would have met with personal violence.

1129. Were these women the wives of the ratepayers called upon to pay?—Yes.

1130. And these were not satisfied either with the payment of the rates?—They were not satisfied either with the payment of the rates. I think that the women were more noisy and have been more demonstrative against the rate even than the men, as a rule.

1131. Then you have been obliged to summon a good many, I suppose?—We have summoned now between 4,000 and 5,000 persons for the non-payment of the rate, and we have not completed the summoning.

1132. Will you tell us what form you have gone through in issuing and serving these summonses?—We have summoned those who have not paid the rates. The magistrate's clerk, of course, issued the summonses.

1133. Upon application?—Upon application, and they are served by a police officer generally, and, of course, served upon the ratepayer. The ratepayer, by the summons, is summoned to appear before any justice of the peace who may be present, to account for his not having paid the rate, for neglecting or refusing to pay it; but the result was contrary to our usual experience. Under the old system we found that very few appeared before the justices in answer to the summonses.

1134. You mean that they used to pay up?—They used to pay before the summons had to be heard, or else they did not appear, and the warrant was ordered to issue. Except a few poor people generally, who wanted time or excusal, they did not appear. But, to our very great trouble, in this case, nearly all the persons who were summoned did appear to the summons, either personally or by their wives.

1135. Were they all summoned for one day, or many summoned for one day; and did they all appear before the magistrate at the time?—The magistrates, I think, have sat upon 15 or 16 days, to hear the summonses, and each day about four hours.

1136. How many magistrates sitting at a time?—Sometimes two and sometimes three or four.

1137. Never less than two?—No. But when two only have been present they have sometimes sat a little apart so that they might each hear separate cases and facilitate the business.

1138. Do they go into each case or into a class of cases?—They hear every case.

1139. What is the evidence: the man states his

Mr. *J. Phillips.*

30 March 1868.

his poverty, I suppose?—The man states his inability to pay. He is asked what his rent is, and what his wages are, and what his family is, and why he has not paid the rate, and whether his rent has been altered or not, since the passing of the Act.

1140. And is the overseer called upon to reply to that, or to give the magistrate information on the other hand?—The collector is. I have generally appeared myself as vestry clerk, on behalf of the overseers, to represent the overseers, and to hear the statements of the persons who appear.

1141. Do the magistrates appear to have any rule for deciding such cases?—The magistrates have in a great many instances adopted the rule where a person is able to pay of issuing an order, or at least issuing it in form. If a person does not pay, there is only one thing that the magistrate can do, and that is, to issue a warrant, only he may suspend it for a few days. Where they have appeared able to pay, they have been ordered to pay; where they have appeared unable to pay, and the rent has not been reduced (as it has not been in a great number of cases in Wolverhampton for very good reasons, which I will go into directly), the magistrates and overseers have agreed that the persons shall be excused one-half, and as a rule, all persons who received out-door relief from the union were excused the full rate.

1142. What I wanted to get at was, the rule that the magistrates laid down; for instance, you have referred to something like a rule when you say that they asked if the landlord had reduced his rent, that would be in consequence of the new liability, I suppose?—Yes.

1143. When the magistrates found that there had been no reduction of the rent, and that the person had to pay what he had never paid before, namely, the rate, did they excuse him the rate?—They have excused him part of the rate, possibly.

1144. How did they determine the portion to excuse?—Under the old law, the owner paid one-half of the rates, and it is considered that would be a fair proportion for him still to pay. The owners sometime ago, about five or six months ago, determined, in consequence of a representation made to them by the house agents particularly, to issue a circular, telling the tenant that they would not pay the rate, but that they would pay what they had been accustomed to do, and what they had been accustomed to pay, of course was one-half of the rate under the composition; and that they were willing to allow the tenant, they said, in their circular, on production of the receipt for the poor rate.

1145. That is, they would reduce the rent to the amount which they themselves, as owners, used to pay as rates?—Yes.

1146. Leaving the occupier to pay the other half?—Yes.

1147. What did the magistrates do when they heard that arrangement had been made by the owner?—Where there is any possibility of getting the rate or the half, they have ordered the tenant to pay, but where there seems to be no probability of getting the rate at all, on account of the poverty of the person, and the amount of back rent which is owing, they have excused the payment. I may say that back rent was owing in every case where the magistrates ordered the half to be paid; and in many other cases where they thought that there was no possibility of getting the rate at all, they excused it altogether.

1148. Whether the landlord made this abatement in his rent or not, it seems that the magistrates excused a great number?—The magistrates excused a great number.

1149. Upon the ground that they were unable to pay?—Yes; I may say that this has been a peculiar difficulty in Wolverhampton. The trade of the town has been very much depressed; perhaps it never was so much depressed in its history as it is at the present time, and the poor people are very much out of employment. Some of them have not worked for months, or have done only just enough work to support existence, perhaps, masters employing them one or two days a week to find them enough to buy bread. The distress in consequence has been very great.

1150. You feel the inconvenience then of the suspension of the Compounding Acts peculiarly?—We do; a 2*s.* rate is a very heavy rate for Wolverhampton. If the rate had not been so heavy, and the times so bad as they have been, I think we should not have felt so much difficulty as we do.

1151. But periods of distress you are accustomed to?—We are.

1152. And it is in those circumstances that Compounding Acts are so serviceable?—Yes.

1153. Under them the owner is still liable to pay the rate, and you must make a great collection?—Yes.

1154. Do you expect that you will have much less trouble in future times in collecting the rate, so as to dispense with some of the labour that you have in collection now?—I do not see any immediate prospect of it; I am afraid that the trouble will be pretty much the same in the next rate that it is at the present time.

1155. So that it is a source of trouble and expense now, and likely to continue to be so?—It is likely to continue.

1156. And the cause of great dissatisfaction among the poorer people?—Yes.

1157. What is the feeling of the owners of these houses; were they satisfied with the compounding system?—They were generally satisfied.

1158. They would be ready to resume it?—They would be ready to resume it.

1159. Did you know anything of the circumstances of the place before the Compounding Act was adopted in 1847?—No.

1160. You have heard, perhaps, that it was owing to the inconvenience that they experienced in collecting rates from poor people that the Act was adopted?—It was; I believe that a large number were regularly excused, and every rate a great number were summoned before the magistrates.

1161. In fact it was the necessity of the case that led to these Compounding Acts?—It was; it was in consequence of the large number (I think it was about one-fifth of the number) of ratepayers who were summoned before the magistrates for non-payment of rates, and a great number of them were regularly excused.

1162. A great number of these occupiers are weekly tenants, I think you said?—They are; I may say all of them, nearly without exception.

1163. And changing their occupations frequently?

quently?—They have 26 opportunities of leaving in the course of a year, and they exercise their discretion very frequently.

1164. How do you levy the rate upon the occupier? Supposing you find an occupier in a house that is rateable, he may be only a weekly tenant; do you rate him for a weekly liability, or for his liability for the whole of the half-year?—We rate him for the half-year; we could not rate him for the week.

1165. What do you demand from him?—The full amount of the rate for the half-year.

1166. He is a weekly tenant, and you demand from him the rate for that tenement for a half-year?—We do.

1167. What arrangement is usually made to prevent the injustice of this man paying for much more time than that for which he occupies?—No arrangement can be made as the law stands, except the general law, which provides that where one tenant leaves and another comes in and occupies, he shall be liable until the other comes in and the other shall take the liability; that is under the 17 Geo. 2.

1168. Do I rightly understand that it ever occurs that one of these weekly tenants pays the whole half-year's rate?—Yes, of course; that has occurred, and must have occurred, during the present half-year.

1169. When he goes away (say, a fortnight after he has made the payment on the half-yearly rate), how does he recover what he has paid?—He cannot recover it at all.

1170. And his successor is not liable at all for that half-year?—No; but his successor may have paid the rate in another house. Of course, being equally liable with his predecessor, he must have been rated somewhere.

1171. But that is no remedy to the man that has left the tenement after paying the half-yearly rate for it?—No, it is not; I admit that, and I wish we had under the poor law the power to do the same as they do under the Local Board of Health laws; they have more power to proportion a rate than we have. Under the poor law, if a man is rated for the rate and leaves the house a week after, if the collector can only make the demand upon him, even supposing the house remains void for the remaining 25 weeks of the half-year, he is liable for the half-year's rate, and must pay it, according to the law.

1172. You might pursue him supposing he quitted the place?—Yes.

1173. But, practically, you must be acquainted with some arrangement that these people make, who go out and are succeeded by others, for surely they never would submit to the hardship of paying the rate for a period during which they had not occupied?—In the better classes of houses, those above the class of composition, it has been usual for tenants to make arrangements between themselves as to the rates; but our experience, of course, as to what this new class of ratepayers will do, is so limited that I am not able to say how that is.

1174. Then it was one of the conveniences of the composition that nothing of this sort occurred?—It was, that the tenant paid his rent on the Monday morning, and having paid the rent he had paid everything.

1175. Do you know whether, to a great extent, owners paid for houses not occupied when you compounded with them to pay 50 per cent.?—They did generally.

1176. Is it the case that some houses remained unoccupied?—Yes.

1177. Under the new Act you would get no rate for those?—No.

1178. Under composition you would?—One half the rate is paid for them under composition. I have no doubt that some owners in Wolverhampton have not found the composition any advantage, because they would have half the houses void perhaps.

1179. But the convenience to the town is as great, inasmuch as the rate was made upon one person who was able to pay the money, instead of the liability of being divided amongst several people not able to do so?—Yes.

1180. What do you know of what has been done by the landlords since the Reform Act has come into operation; have they generally remitted as much as they paid in rate, in the rent they take from the tenants?—Some few landlords have reduced the rent, either just on the passing of the Act or since the passing of the Act; others have agreed (and I may say the larger number, perhaps) to remit one-half of the rate, paying one-half the rate, which they paid under the composition; and others, again, have raised their rents, continuing to pay the rates. That is the plan that is generally recommended; and I myself tried to persuade the house agents as a body to accept it, being of opinion that the best thing was for the landlord to add something to the rent, and still pay the rate.

1181. That would not be a legal liability attaching to the owner, but simply an arrangement between the landlord and the tenant?—Yes.

1182. Generally the owners have made fresh arrangements with the occupiers, in consequence of the liability falling upon the occupiers, I suppose?—Yes.

1183. The general result of the Reform Act has been that a fine has been levied upon the occupier, in order to enable him to obtain a vote?—That would practically, perhaps, be the operation of it. There is this difficulty in the way of increasing the rent as is recommended: the landlord says, "I cannot increase my rent, for this reason, that if I do it determines the tenancy, and this man owes me, and in fact the whole of my tenants owe me, a considerable sum for rent; some perhaps 1 *l.* and others 2 *l.* To enable him to commence a new tenancy, I ought to distrain upon my tenant and make him pay up the old rent;" and that is the reason, I have no doubt, that a more general arrangement has not been made between the landlords and the tenants for the payment of rates.

1184. Is it generally the case that the tenant is behind hand with his rent?—Generally; at least, it is very frequently so.

1185. Do you infer from that that there will be a very general system of dependence on the part of these small occupiers upon the owners?—Yes, it would be so to a great extent. I think, on the whole, the rents are pretty well raised when, to use the common expression, the times are good; and they get very largely in arrear when times are bad; and the same persons, of course, have to remain in the house; they cannot leave the house because they owe rent to the landlord.

1186. The landlord comes in before the over-

Mr. *J. Phillips.*

30 March 1868.

seer, does he not, with his distress?—Yes; and that is another difficulty that we have to contend with in putting in a distress, namely, that the occupier has a greater affection for the landlord than he has for the overseer, and he would tell the landlord that the overseers were coming, and tell him to protect himself. They do not think that there is a moral obligation upon them to pay these rates, and that is the difficulty. If they felt that there was a moral obligation to pay the rates, I think people would be more likely to pay, but they seem to think that they have achieved something if they can get out of the payment.

1187. Can you tell us how many have had their rates remitted by the magistrates?—About 1,000 have been entirely excused, and about 1,800 or 1,900 have been partially excused.

1188. That would be about 2,800 that could not be upon the register?—Exactly; and we have not finished yet; we have some more to summon.

1189. And it depends upon the discretion of the magistrate as to whether they shall or shall not be entitled, inasmuch as if he remits the smallest portion of a man's rate he would not be qualified, would he?—It depends upon the discretion of the overseers and the magistrates as to whether they consider that the person is a fit applicant to be relieved to the extent of the whole or the half of the rate.

1190. But you infer, do you not, that if he remits any portion, a man could not be entitled to be placed on the register as an occupier having paid his rates?—I think he could not.

1191. When speaking of the numbers that have had their rates remitted, are you speaking only of the township?—I am speaking only of the township.

1192. The same thing is going on, is it not, throughout the whole borough?—The same thing has been done in Wednesfield township. I believe they have had summonses there, and a great number have been excused. I do not know the number at Willenhall and Bilston; they have not commenced, I think, to summon, because their rates were later; and at Sedgley their rates have been out only a month, but at Sedgley the new collector appointed since the Reform Act has already resigned; I am told because he found the distress in the cottages he went to collect from so great, that he could not see it, without feeling compelled to give away his money.

1193. He found them in a distressed condition, and they had a liability upon them for the house they occupied?—Yes; and there is a large number of small houses in Sedgley inhabited by miners and nailers.

1194. Are they freeholders?—Possibly some few of them may be freeholders, but not the bulk of them, and they are very poor.

1195. Have you any idea of what number of persons altogether would lose their votes from having the rates remitted throughout the borough?—I should think, possibly, 4,000 or 5,000.

1196. I think I understood you rightly that throughout the Wolverhampton union the Small Tenements Act was in operation?—It was; the local Act was in operation in the Wolverhampton union, and the general Act in the parish of Sedgley; and I may say, too, with regard to the man who served the summonses in Wolverhampton, that he said the other day that he must decline to execute warrants up in the courts and alleys. We have, of course, many back courts in the town with very small houses in them, which are inhabited by the lowest class.

1197. Did he expect resistance?—He expected resistance.

1198. What would be the effect of relieving altogether the class of houses, say of 4*l.* value, from the rates; would that deprive you of a very considerable sum?—It would. If you take the composition property in the township at 40,000*l.* rateable value, I should apprehend that, perhaps, 10,000*l.* or 15,000*l.* would be under 4*l.* rateable value.

1199. You used to collect rates under the composition to a considerable amount for those small houses?—Yes. Perhaps 20 houses belonged to one owner, and he paid the rate in one sum.

1200. But how would it be received by the occupiers if they heard that occupations of that low rateable value were no longer to be rated?—I think it would put those holdings at a premium; it would add something to the rent.

1201. You mean that if there was any such line as that drawn, it would be putting something in the owner's pocket?—It would.

1202. Sir *M. H. Beach.*] In fact that property would become more valuable because it did not carry the franchise?—Yes, to the extent of the rate, because I apprehend that whenever a person buys property he knows what the payments are in the parish, and makes a calculation accordingly.

1203. I think you said that in Sedgley they did not take very much trouble to put the names of the occupier on the rate-book?—I think not, before the New Reform Act; they have taken great pains to prepare it in a proper form; but it was not necessary before that, because Sedgley was not included in the municipal borough, and was not under the local Act. The General Small Tenements Act reserves the municipal right to the voter, but not the parochial right; so that it would serve no purpose to put the tenant's name on the book in the parish of Sedgley, and it was not put in.

1204. But there is a section of the local Act of Wolverhampton which reserves the parochial right of voting?—Yes.

1205. Sedgley is not included under that?—Sedgley is not included in the Wolverhampton union, and therefore did not come under the Wolverhampton Rating Act.

1206. I do not think you gave us the size of Sedgley?—Sedgley contained at the last census, I think, about 37,000 inhabitants; it would have now over 8,000 houses; it is a wide parish of some 7,000 acres, and a populous parish.

1207. What sort of proportion would there be in the rateable value compared with the rest of the borough?—In proportion to the others the rateable value would be about one-fourth; the rateable value of Wolverhampton is 190,000*l.*; of Bilston about 58,000*l.*; of Willenhall 36,000*l.*; of Wednesfield 23,000*l.*; and of Sedgley, I think, about 80,000*l.* I have not heard the rateable value given lately.

1208. You said that 190,000*l.* was the rateable value of Wolverhampton township, I think?—Yes.

1209. Had the owners of property the choice themselves whether they should compound or not?—When the Wolverhampton Rating Act was

was first applied for, I believe the composition would have gone up higher had it not been for the opposition of the owners; they thought that the Act would be detrimental to their interests, and, therefore, they would not have it to go up higher than 6*l.* 10*s.*; I think that since then many of the owners have changed their minds, and would rather that the Act went up higher, for this reason, that there are plenty of houses in Wolverhampton that are let weekly and pay 4*s.* or 4*s.* 6*d.* a week, which were not under the composition, and not affected therefore by the Composition, Act, but the rates were paid by the landlord, and the tenant would not take the house unless the landlord did pay the rate, and pay of course the full rate to the overseers; and owners of five or six houses that were rated at 6*l.* 10*s.*, 7*l.*, and 7*l.* 10*s.*, and even as high as 8*l.* and 8*l.* 10*s.*, paid the rates for the occupiers; the rate paper was usually delivered to the tenant, and the tenant delivered it to the landlord when he next came for his rent, and the landlord paid the poor-rate collector.

1210. That was simply an arrangement between the two?—Simply an arrangement between the two.

1211. You have said that the effect of the late Reform Act has been first a considerable annoyance to occupiers in the borough?—It has.

1212. But surely they understood that they had paid rates before to their landlords?—Yes, they had, and they preferred paying the rate in that form, because it was an easy form to them. The poor-rate collector did not come in the same way as now, and ask them for 8*s.* or 10*s.* at once, as he is obliged to do under the new law. The inhabitants of the class of composition houses are persons who generally receive weekly wages. Their wants are supplied weekly, and they generally put by their rent weekly, and pay it on the Monday morning to the landlord or his agent; and when they are required to make payments of a larger amount it is rather difficult for them to do it; and my opinion is, that anything to be done for rating them should be done in a form to enable them to pay small accounts, as in the case of clubs. They pay their clubs weekly or fortnightly. Their contributions to the building society, where they are provident enough to get into it, is a weekly or fortnightly payment. And if the rate could be taken in the same way, and they could understand it, I have no doubt that they would pay the rate, only there is a difficulty in taking the rate in that manner.

1213. The main cause of their objection was the amount of rate, was it not?—The amount of the rate had something to do with it I have no doubt. We have had 2*s.* rates before, but we have them at irregular periods, just when the distress requires. We have now, I am sorry to say, a workhouse full of persons, and a much larger number receiving out-door relief than usual.

1214. I suppose it was the lowest class of householders who felt it most?—Yes.

1215. Are there among the owners of property that was formerly compounded for, many persons that would have felt the late distress much?—Undoubtedly.

1216. Then, if the compounding system had continued, they would have been affected by the distress?—They would.

1217. And, therefore, the suffering is only changed from one shoulder on to the other?—Yes, but the owner, inasmuch as he is, generally speaking, a person with property, has something to fall back upon; if there is a temporary distress he can have a temporary loan to meet the distress; whereas the occupier who has no such means, of course feels the distress very much more.

1218. As to the inconvenience to the collectors, I suppose that is a question which rather depends upon the amount they receive, is it not?—Well, you can always get men to work if you pay them for it.

1219. The collector does not mind inconvenience if he gets a higher rate of salary?—I suppose not.

1220. Is there any danger in that particular of ultimate loss?—We have four collectors instead of two, and the two old collectors have to do more now than they did before.

1221. What are their salaries?—The two old ones have 150*l.* a year each, and the two new ones 100*l.* a year.

1222. What did the old ones receive before the Reform Act was passed?—They received 150*l.*; but they had double the area to collect from, then to what they have now.

1223. Then the increase is only 200*l.* a year for the salaries of collectors?—For the township of Wolverhampton.

1224. Is the rate made up yet?—No.

1225. When will it be?—In the course of a month, I think.

1226. You will then be able to see what has been collected?—Yes, I see already that there will be a gain; that is to say, that we shall collect a little more than we did under the old system.

1227. Do you think that you will collect enough to counterbalance the increase of salaries to the collectors?—I think we shall.

1228. More than that?—Possibly a little more. Our rate will be a very good test in one respect, that we had a 2*s.* rate under the old system, from Lady-day to Michaelmas 1867, and we have a 2*s.* rate under the new system, from Michaelmas 1867, to Lady-day 1868, or rather longer than that. We are taking a little more time. One of our new collectors, I am sorry to say, has absconded.

1229. Mr. *Villiers.*] With the money?—Yes, he took the money with him: of course that has made a delay in the collection.

1230. Sir *M. H. Beach.*] Has the state of distress been the same in the two periods you refer to?—It has been getting worse; there has been no change in the state of trade, I may say, for the last 12 months, and the consequence is, I think, that things are worse this second half-year than they were the first half-year; and then, of course, they are worse in the winter than they are in the summer; people can do with less coal, for instance, in the summer time than in the winter time.

1231. Therefore, with a state of greater distress among the ratepayers, you have collected more rates under the new system than under the old one?—I think we shall do so.

1232. You stated, I think, that about 2,800 persons in the township of Wolverhampton have been excused hitherto?—Yes.

1233. How much in amount is the rate that has been excused?—I cannot tell you that, not having gone into it, except that they were prin-

Mr. *J. Phillips.*

30 March 1868.

cipally persons who were formerly under the Composition Act, and were not asked for rates; they were persons who inhabited that class of houses, and many of them had been excused for sums varying from 6*s.* 6*d.* to 12*s.* 6*d.*

1234. Has the rate been as well collected from the class of houses above the composition as it was in the preceding half-year?—I think so.

1235. Can you form any opinion as to whether the amount lost by excusals will exceed the 2,000*l.* which were previously lost by composition?—I think not, or else we should not realise more than we did under the old Act. I do not think it will be so much as 2,000*l.*

1236. Then, in fact, the amount that you would realise under the new system will be realised from that property that was formerly subject to composition?—Certainly.

1237. Mr. *Villiers.*] Was that rate made at Michaelmas in contemplation of the operation of the Reform Act?—It was in October.

1238. Was it made larger on account of the Reform Act?—No; it would have been 2*s.* in the pound, because funds were required. The overseers had only 300*l.* left of a previous rate; that is to say, a balance of 300*l.* in hand at Michaelmas, after collecting the 2*s.* rate, and their demands for the next half-year were likely to absorb the greater part of the 2*s.* rate.

1239. Sir *M. H. Beach.*] You stated that there was considerable difficulty with regard to the number of summonses: can you suggest any means of amending the law in that respect?—It might be possible to make excusal of rates more easy. There is a difficulty in that, however, that if you make the excusal of a rate easy a great number of persons will take advantage of it. I have no doubt a great many persons have paid the rate in consequence of not liking to be summoned for it.

1240. You think that they would not have the same objection to going before the overseers as they have to going before the magistrates?—I think not.

1241. Mr. *Villiers.*] You think that they would get into a habit of simulating poverty?—Just so; there is that danger in it.

1242. Sir *M. H. Beach.*] Do you think it might be possible to give the overseers power of excusal in any way?—I think so. I think that in towns like ours there should be a majority of overseers present to hear a man's statement, and then the overseers ought to have a power, which now they have not, of employing persons to inquire whether those statements are correct. At the present time we are dependent upon the person himself, and upon whatever knowledge the rate collector may have, or what personal knowledge the overseer may have, of the circumstances of the person; but there is no power to employ a person or persons to inquire into the condition and habits of the persons who seek excusal.

1243. Do you think that there would be any danger, politically, in the overseers having that power of excusal?—I do not know that there would, in a large town. I do not think that there would be in Wolverhampton; it is possible there might be in a smaller town.

1244. After all, I suppose if the voters preferred to lose their votes and not pay their rates, there is not very much harm done?—If they had not patriotism enough to qualify themselves for voting I do not think they ought to be trusted with the privilege.

1245. With regard to the payment of rates by a person who was only a weekly tenant, I suppose he would not be inclined to pay as soon as the rate was made, if he knew he was going to leave the house, would he?—No.

1246. He would be apt to be off when he found the rate was made?—Yes, we find that usually.

1247. Therefore the hardship upon him is usually one of his own making?—It is so. Of course, in that case, where he is succeeded by a tenant, we try to divide the rate between the two; and in case of non-payment, we summon the two, and then if they are not satisfied with the rate collector's partition of the rate they go before the magistrate, who decides what proportion each must pay. A man says, perhaps, "I will pay only two-thirds of the rate." "Very well," says the collector, "come before the magistrate, and let him decide what you shall pay."

1248. A man, though a weekly tenant, has perfect power to make such an arrangement with his successor as is now made by persons living in houses of a higher value?—Yes, but in law he has no power to recover; the law imposes the rate upon the person who occupies during the time the rate is made; it does not give him the power to say to his successor "I have paid this rate for six months, and you are going to live in this house three months of that period, and you must give me half the rate." Morally, perhaps, the succeeding tenant is obliged to pay, but not legally, in my opinion.

1249. But that objection applies to tenants for any value and any period, not only to weekly tenants?—It applies to all tenants.

1250. Mr. *St. Aubyn.*] Speaking generally, then, the Committee are to understand that your opinion with regard to your borough is that the abolition of the compounding Act by the Act of last Session has had a favourable effect, as far as regards the amount of rate collected?—As far as the township of Wolverhampton is concerned, I believe it will be so. The other parishes not having advanced far enough in the collection of their rates, made since the Reform Bill, I cannot give an opinion as to them.

1251. That is to say, you can speak positively as to Wolverhampton, but from want of knowledge you cannot give an opinion as to the other townships in the borough?—Just so. From the advanced state of the rate in Wolverhampton I think we shall gain something. We collected on the rate of 2*s.* in the pound, from April to October 1867, 16,175*l.* Then there were arrears on the railway, which we have since received, which would make that rate produce about 16,300*l.* We have received on the present 2*s.* rate 16,400*l.* A part of that is arrears of seven or eight rates which have been in litigation, for which I deduct about 600*l.* So that we have actually received on the rate about 15,800*l.*, and I think that the rate will produce more than 600*l.* more. If it does there will be a gain.

1252. Mr. *Woodd.*] And that is in a time of great distress?—It is.

1253. In an ordinary state of affairs, which I suppose you hope will recur, there would be a very much larger sum raised?—I think it is possible that there would be a larger sum raised, though there is this to be said about that, that

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in the uncertainty of the present state of things, there is no doubt that many landlords have advanced the money for their tenants to meet the present distress. I cannot tell, of course, what they would do in the future, whether they would do the same thing or not.

1254. You could not tell us the total amount of rates collected in 1867, but only those of your own township?—Yes, only in my own township.

1255. Therefore you could not tell us the loss by composition?—No, but the loss by composition would be larger in the other townships than it is in Wolverhampton, because the houses in them are not so valuable, and therefore there would be a greater number of them under the composition.

1256. At present you are not in a position to say what the whole gain will be by the rate being collected in the present form?—No.

1257. But there will be a gain?—I think it is probable: it will not be much.

1258. Can you form any idea as to how it will be in the other townships, whether the gain will be larger in proportion, or less than in Wolverhampton itself?—I cannot at present.

1259. Mr. *Hodgkinson.*] The composition in Wolverhampton is applicable, is it not, to the occupation by owners as well as to the occupation by tenants?—Yes, it has been; we have made no difference.

1260. Then the owner of a house with a rateable value of 6 *l.* 10 *s.* living in his own house, only pays 50 per cent. of the rate?—He only did pay that.

1261. You say that the operation as to houses of 4*s.* a week is, that the tenants require their landlords to pay their rates?—Usually so.

1262. In those cases they pay the full amount of the rates?—They do.

1263. Then a house of 7 *l.* or 7 *l.* 10*s.* would in fact be worth less to the landlord than a house of 6 *l.* 10*s.*, would it not. A house of the rateable value of 7 *l.*, for instance, would pay on a 5*s.* rate (which I think you say is the average of the rates) 35*s.*, while a house of 6 *l.* 10*s.* would only pay 15 *s.* 3*d.*?—The tendency in rents is of course to rise.

1264. But that would be a difference in rates?—It would be a difference in rates, so far as the poor rate is concerned.

1265. And all rates which were under composition?—The landlord would compound under the Local Board of Health Act for the house at 7 *l.* We calculate that he puts an addition to the rent to cover the rates, and that is in proportion to the sum he pays. It is regulated by what we may call the house market. Of course, if there are a good many houses void, the tenant has a greater choice, and he gets the house lower than if there are few.

1266. I do not think you see what I mean. A house of 7 *l.* or 7 *l.* 10*s.* rateable value would possibly produce less to the landlord than a house of 6 *l.* 10*s.* rateable value, would it not. Take a house of 7 *l.* rateable value; a rate of 5*s.* on that would amount to 35*s.*?—Yes.

1267. Take, on the other hand, a house of 6 *l.* 10*s.*, less the composition, the landlord would pay 15*s.* 3*d.* for rates?—Yes.

1268. Then the house of 7 *l.* would produce less to the landlord than the house of 6 *l.* 10 *l.*?—If you take a 6 *l.* house; a 6 *l.* house would pay this time last year 1*s.* in the pound for the half-year.

1269. Take a year's rent and a year's rates. I understood you to say that a year's rates at Wolverhampton were something like 5*s.*?—On an average, they would be 5*s.* The tenant would pay on the 6 *l.* house half the poor rate and two-thirds of the district rates; that would be about 3*s.* 4*d.* in the pound.

1270. The result, at any rate, would be that the house at 7 *l.* is worth less to the landlord than the house at 6 *l.* 10*s.* is worth to him?—Yes.

1271. Is not that an inducement to the landlord to build an inferior class of houses?—My experience is that the houses built in Wolverhampton lately have been houses of a better class.

1272. Beyond the limit of composition?—Just on the edge of composition; some above and some below it.

1273. Is not the tendency in Wolverhampton of house property to increase in value?—I cannot say that the house property has increased in value; not lately.

1274. Taking a series of years, there is a general tendency in it to increase in value?—There is a general tendency to increase in value.

1275. Would it not be a danger to a man building a house worth 6 *l.* 10*s.*, that by an increase of value it would be made liable to the full rate?—That is governed by the rent. I think that where the landlord pays the rate, he generally reimburses himself by a payment from the tenant.

1276. *Chairman.*] In fixing the rent, is any attention paid to the limit of composition; are houses let exactly at or above 6 *l.*, with the view of being within the limit of composition?—No doubt.

1277. Mr. *Hodgkinson.*] Even as it is in the case of a house valued at 4*s.* a week, which is over 10 *l.* a year, the landlord still has to pay the rates for his tenants?—Yes; but the 4*s.* a week includes something besides rent. We make that difference in ascertaining the rateable value. We first deduct it before we fix the estimated rental, and then we allow 20 per cent. from the gross estimated rental for the rateable value.

1278. Do you imagine there will be the same difficulty in collecting future rates that there has been in collecting the first rate under the new system?—I am afraid there will be.

1279. You say that people feel under no moral obligation to pay rates, and that is one reason why they do not?—I think so.

1280. Do not you think but that will wear out after they have paid a rate or two?—I think not.

1281. Another reason mentioned was that they had been incited to rebellion against these rates; do not you think that that will wear out?—It may, in time; when people pay a thing a great many times over they get used to it.

1282. By whom were they incited to rebellion; was it the political excitement connected with the Reform Act of last Session, or something purely local?—I think there has been no political action in the matter. There has been a town's meeting to petition against it, but that is very recent.

1283. You said that they had been incited to rebel; you did not specify any case, I think?—I spoke more particularly of one case, in which the persons who occupied the houses on side of

Mr. *J. Phillips.*

30 March 1868.

the street were inciting lads to annoy the overseers, in going up the other side of the street.

1284. Notwithstanding all that, you believe that even this first rate will produce more than the former one?—I think it will; I think it will produce quite as much as the former rate, and the difference in the cost of collection.

1285. You have been asked as to the weekly tenancies: there are a great many weekly tenancies between 4*s.* and 5*s.* a-week, are there not?—A great number.

1286. There would be the same inconvenience as to the apportioning of the rates in those cases, as there would be in the smaller houses. Take a tenantry of 4*s.* or 5*s.* a-week, the rate has to be apportioned there, has it not?—Yes; but houses of that class are, generally speaking, more regular, and the occupiers more stable in their tenancies; they do not move about quite so much. And then there is another thing, namely, that having plenty of furniture, it is more difficult for them to move. Then again, it is worth the landlord's while to make arrangements with them, because they have certain means.

1287. Do you think that it would be desirable to give the overseers greater powers for the recovery of the rates than they now have; do you think, for instance, that it would be a good thing if powers were given to the overseers, with the consent of the Board of Guardians, to distrain for rates in the same way as the landlord may distrain for rent?—Well, it would enable the overseers oftentimes to collect the rates where they cannot do it now; for instance, the delay in obtaining the summons oftentimes prevents the rates being paid.

1288. There are some people who never pay until they are obliged to do so?—Yes.

1289. And they know that they are summoned a week or a fortnight before they are compelled to pay, and they wait for the summons?—Yes.

1290. In the landlord's case they have no summons?—No.

1291. Do not you think if the overseers were able to lay a list before the Board of Guardians, and if the people on that list had an opportunity to appeal to the Board of Guardians, a power of authorising distress might be safely confided to the Board of Guardians?—I think that the Board of Guardians have enough to do already, without having any further duties in the matter.

1292. You think they could not undertake that?—No, I think not.

1293. Mr. *Goschen.*] Before the Reform Act was passed, was there any agitation in Wolverhampton for the repeal of the local Acts, or for taking themselves away from the operation of the Small Tenements Rating Act?—No, there was general satisfaction expressed with the working of the Small Tenements Rating Act, both by owners and occupiers.

1294. And is there now general satisfaction short of that irritation to which you have alluded, that the present arrangements are just as suitable?—No, there is a general dissatisfaction that they are not so suitable. The owners find a difficulty in getting their rent, in consequence of the people having to pay the rate, and the occupiers feel a difficulty in having to find a lump sum of money at once.

1295. Are the overseers more satisfied with the present arrangement?—No, they are not so well satisfied, because it gives them more trouble.

1296. Then what party in Wolverhampton is more satisfied; is there any party that is?—I do not know any party that is.

1297. So that if it had not been for the Reform Act they would not have been so anxious to collect the greater amount of rates which in your evidence you have brought out as an advantage of the present system?—I have heard a person here and there express the opinion that the occupiers of that property ought to be rated upon the same principle without composition.

1298. But still that has not been the general view in Wolverhampton, as I understand you?—No.

1299. In fact, the Legislature has forced a better system of rating upon you than you yourselves wished to have?—We do not think it a better system.

1300. It produces more money, you say?—It will do so, I think. Of course it is the latter end of the rate, and of course we have to call it up, and there will be a good deal of difficulty to doit.

1301. Have you deducted all the expenses, as regards summonses and so on, from your valuation?—I have not calculated summonses at all, for this reason, that the magistrates, wherever they excuse a rate or part of it, excuse the summons; and already in many other cases they have done so; and we have an arrangement with the magistrates and magistrates' clerk that only the summonses paid for by the ratepayers shall be paid for by the overseers.

1302. If you do not get the rates I presume that most of the summonses will be irrecoverable?—Of course we have only proceeded for one thing at present, and that is the summons; we have got still to proceed by warrant; and I may say that the man who should execute the warrants, the man who usually delivers the summonses, has expressed himself as not willing to go up into the back courts branching out of streets.

1303. Do I rightly understand you to mean this, that you are not at all so sure, after all, that more money will be collected under this new system?—I think there will; I think, from the amount out now, we shall get a sum quite equal to what we did before, and, perhaps, a little more.

1304. But you think that that little more will not render the overseers satisfied with the new arrangement?—It will not.

1305. As regards weekly tenants, an Honourable Member put a question to you to this effect, that the same thing will really happen with weekly tenants as happens now with any other kind of tenants; that they must run the risk of having to pay the rate for a longer time than they occupy the premises; but is not there a great difference where the landlord need only give a man a week's notice?—Yes.

1306. In that case the tenant may pay a half-yearly rate, and the landlord may turn him out at a week's notice?—Yes.

1307. And the landlord might have an interest in saying, "I will give my tenant notice, because the rate is paid now for half a year?"—Yes, only in practice we do not find it so; for this reason, that the people who inhabit this class of houses are not people who pay their rates on demand, nor do they pay them very soon; we have experienced great difficulty in the collection of them, and we have been obliged to make arrangements to receive the rates by proportions.

Under

Under the old system we used to receive very few rates by proportions, but under the present system we are obliged to receive a great many by proportions; that is to say, by instalments.

1308. Do you owe money on the poor rates? —Do you mean money borrowed on the security of the poor rates?

1309. Yes?—The guardians owe something.

1310. It is important to them to get in the money which they require as early as possible, I presume?—The guardians always get the money which they ask for.

1311. Whom do they get it from?—The overseers.

1312. Who advances it if the overseers have not it in hand?—They are obliged to find it; they have no option, they have an unlimited power to levy rates, and can make the ratepayers pay.

1313. What happens if a large number of ratepayers, as you say has been happening lately, do not pay when it is due, but only pay some time afterwards?—It is done in this way; the better class of ratepayers pay at once; they either pay on demand to the collector when he calls for the rate, or else in a short time afterwards, and it is in consequence of the better class of ratepayers being able to pay the first month or two of the rate that the overseers are enabled to get credit for the others.

1314. But if you had been accustomed to receive from the overseers a large sum on a given day, and now you do not receive it on that day, you must suffer inconvenience?—Yes; the demands made upon the overseers by the corporation, and the Board of Guardians are for a specific sum, and the overseers pay as punctually as their funds will permit.

1315. As a general rule the owners paid the rates more punctually than the weekly tenants, did they not?—The owners were treated as the other class of ratepayers, that is to say, the collector demanded the rate from them, and they either paid him at once or sent the money to the office, and if they did not they were summoned.

1316. Still on the whole it would be a loss to the town generally that the rates were paid so much later?—So that the rate is recovered during the six months, it will not make so much difference.

1317. Mr. *Woodd.*] Because the proportion paid by composition is so small compared with the whole amount?—Just so.

1318. It is 2,000*l.* to 16,000*l.*?—Yes.

1319. Mr. *Goschen.*] How many demands will be necessary under the new system?—15,000 demands have to be made.

1320. Instead of how many?—Instead of about 8,000.

1321. And that will have to be carried through all the books?—Yes, it will have to be carried through all the books, in fact three entries; where one entry had to be made under the old system, perhaps 50 or 60, or 70 or 80 may have to be made under the new.

1322. Then on the whole you feel convinced that the town of Wolverhampton would not have moved to get rid of the Small Tenements Rating Act if it had not been forced to do so by the legislature?—I am quite sure it would not.

1323. Mr. *Hamilton.*] Did you not say that in the local Act, all parochial franchises are reserved?—Yes.

1324. I understand that the police and the county rates are thrown upon the poor rate, and are collected in the poor rate?—Yes, they are.

1325. And therefore the composition is abolished as to police and county rates, as well as in respect to the rate for the relief of the poor? —It is, they are still paid out of the poor rate.

1326. I did not collect from your evidence as to summonses what was the latest day at which the October rate could be paid, or to put it in another way, what is the earliest day at which the summons could be made?—On the 18th of February we began to summon.

1327. Have any distress warrants been issued? —None on any of these new ratepayers.

1328. For what reason have they been postponed, is it to give further time?—To give further time, on purpose to alleviate, as much as possible, their difficulties.

1329. In what time would the distress warrant issue?—In the course of a few days from now.

1330. How many at this moment are you aware are liable for those distress warrants?— Some hundreds.

1331. I think you said that the landlords were willing to remit the old compound rate to the tenant?—Yes.

1332. Is it within your knowledge that in many cases in which the rate has been excused to a person, the landlord has refused to remit that portion of his rent?—Yes, I believe that has been so, but those that have given a notice to that effect, have generally complied with their notice, and have remitted it according to their arrangement.

1333. That is to say, the landlord has said to the tenant, in the case I have mentioned, "You shall pay me the same rent as you did before"? —I do not know that there has been any agreement of that sort.

1334. Not an agreement, but that has been virtually, in some cases what the landlord has done?—In cases where the tenant has got excused I think that there has been no alteration of the rent, but the rent has remained the same; but I may qualify that with this statement, that in such cases the tenant owed a great deal of rent. These men who get excused, generally speaking, owe many weeks' rent; they are debtors to the landlords, some to the extent of shillings, and some to the extent of pounds. Therefore there is not much advantage to the landlord in that respect, but he keeps his rent up for the purpose of paying himself what is owing to him.

1335. I think you said that there were 1,000 persons who had been wholly excused, and 1,800 partially excused payment of rates?—About that number.

1336. Have the authorities any authority to remit part of the rate?—Under the 54th of Geo. 3, we have assumed to have the power. If it should turn out to be not quite legal, still I am sure it was the most expedient thing to do under the circumstances.

1337. Are costs incurred in all those cases?— The costs incurred are incurred with the magistrate's clerk for the summons, and the constable for delivering it; but the costs are remitted where the rates are excused.

1338. In all cases there are no costs for summonses where the rates are excused?—None where the rates are excused. One reason is this, that the magistrates pay their clerk by salary, and not by fees, and therefore the magistrate's

Mr. *J. Phillips.*

30 March 1868.

clerk himself has no personal interest in charging for each case.

1339. It merely diminishes by so much the contribution to the common fund?—Just so.

1340. Under the old system of compounding before the Reform Act of last Session, in the case, for example, of a house of which the weekly rent was 2*s.*; how did you arrive at the rateable value of that house?—In this way: where the rent was 2*s.* a-week, which would be 5*l.* 4*s.* a-year, of course we knew that the rate was paid by the landlord, both the poor rate and what we call the town rates, including the general district rates, and the lighting and paving rate. Those we knew to be so much in the pound. At first we reckoned that the landlord paid composition, that would be 2*s.* 6*d.* on the poor rate, and say 1*s.* on the town rates which would be 3*s.* 6*d.* Well, we should allow him the 3*s.* 6*d.* in the pound on his rates; calculating that sum off the 2*s.* and the remaining sum would be gross estimated rental. We had an appeal in connection with the township of Bilston, of Dodd and Southern against the overseers of Bilston, about three years ago. The landlord there claimed that he ought to be allowed, under the Parochial Assessment Act, to deduct the full rates and not the half, and the Queen's Bench decided in his favour; that is to say, that he was entitled to deduct the full rate, though he did not pay it: that it was the tenant's rate which the Act contemplated, and therefore it was the tenant's rate which must be allowed. And they decided another point, and it was this, that the water rent was not an expense contemplated by the Parochial Assessment Act, and although the water rent was paid in the rent, it was not to be allowed; so that we do not make that deduction.

1341. Will you give it me in figures. Assuming that the rate made in one year is so much in the pound, will you tell me how you get at the rateable value of a 5*l.* 4*s.* house?—We should take 17½ per cent., or 3*s.* 6*d.* in the pound off the gross rental. Five times 3*s.* 6*d.* would be 17*s.* 6*d.* The remainder would be gross estimated rental. Take 20 per cent. off that and you get the rateable value.

1342. How do you arrive at that 3*s.* 6*d.*?—By taking the average of the various rates, 5*s.* in the pound on the rateable value gives 3*s.* 6*d.* in the pound on the gross rental, where the rates are included in the rent.

1343. You find that by deducting that 3*s.* 6*d.* in the pound you arrive at the correct gross estimated rental?—Yes; and then from the gross estimated rental you deduct the repairs, insurance, and so on, and then you get the rateable value.

1344. Is it not the case that inasmuch as the tenant now virtually pays the full rate on this gross rental, and the landlord only deducts the compound rate from the rent, he pays the rate twice over?—He does in some respects, not in all. The landlord would originally add, when the compound Act came into operation, a sufficient sum to reimburse him for the rate on the tenement and something on the chance of having the tenement void.

1345. Would he not have added enough to recover the full rate?—I think not. That is a matter which would put itself right either by the abundance of houses or by their paucity.

1346. You must see that in all cases where the landlord paid the rate on empty houses, unless he were to suffer loss, he must have added more than the compound rate to the rent of the tenant?—Yes; but I think that there are plenty of houses in Wolverhampton at the present time letting for less rents than they were at the time that the Composition Acts came into force, although the landlord was obliged to pay the rates.

1347. That is owing to the great distress, I suppose?—Or the larger amount of building. You get a better house now for 3*s.* 6*d.* or 4*s.* a week than you would have got 20 years ago.

1348. But I suppose that if that disturbing cause had not existed, the disturbance, that is to say, between the supply and the demand, the tenant having now to pay the full rate to the parish, would virtually be paying part of the rate twice over?—Of course the landlord would not undertake the payment of the full rate, unless he got an increased rent. I think that some few owners of what were composition houses, in our town, have paid the full rates without increasing the rent.

1349. Has there been any great speculation in building houses within the limit of composition in Wolverhampton of late years?—Not any great speculation. There are a few builders who build houses for the purpose of sale. Of course they know that the town increases, and the population has increased at the rate of about 1,000 a year for the last 20 years, and to supply that population with houses, of course there is continual building going on. And there are one or two builders, or perhaps more, who build houses for the purpose of sale. When they are built they sell them to persons who wish to invest money in houses. But there are no other speculations going on. The land in Wolverhampton is freehold principally, and the houses are held by a variety of owners. Many working men live in their own houses. We have had building societies in existence now for pretty nearly 20 years, from 15 to 20 years, and they have enabled many working men to possess their own houses.

1350. With regard to what I was inquiring about just now, is it within your experience that any confusion was made in the Wolverhampton rate book, between what was called gross rental and gross estimated rental?—No.

1351. The gross rental was never entered for the gross estimated rental?—I can only tell you that we should be very glad if we could get rid of one of those columns; I think we should get rid of the rateable value, and take the actual rent as the basis of taxation.

1352. That is not the question I asked you, but whether it was in your experience that there had been confusion between the gross rental and the gross estimated rental?—No, not in the rate book. We take the actual rent paid by the tenant as the gross estimated rental, where we can ascertain it, at the time of making the valuation, and where it does not include rates.

1353. Mr. *Paull.*] What amount ought a rate of 2*s.* to bring in in Wolverhampton township this year?—The last rate produced about 16,300*l.*

1354. I understand you to say that that included arrears of six or seven rates?—No; we collected of the last rate 16,175*l.* I calculated that the proportion due to arrears on that rate would make the rate 16,300*l.* We have received the

the arrears of that rate and several others during the present six months, therefore it is included in this amount. We have received for the present rate 16,400 *l.*, up to the present time, which includes 600 *l.* for arrears.

1355. Then how much was in arrears?—There was 1,050 *l.*; and the difference between that amount and 600 *l.* is legally excused by reduction of assessment on appeal.

1356. What would have to be deducted from the amount you have actually received this year in respect of arrears, and it would reduce the amounts coming in upon the 2 *s.* rate below 15,000 *l.*?—No; the rate is distinct from arrears, and what I have stated has been with regard to the rate, and also to the arrears. The rate is so much and the arrears are so much.

1357. What is the 15,800 *l.* which you told us had been already collected?—That is on the rate; the amount actually collected is 16,400 *l.* I make a deduction of 600 *l.* for the arrears which belong to past rates.

1358. Then the 600 *l.* increase which you expect to receive has reference to the actual amount of rate for the year?—It has reference to the actual amount of rate to be received on the rate made in October.

1359. *Chairman.*] You never found any difficulty in putting down both the owner and the occupier on the rate book, and rating them both?—Not much difficulty; we sometimes have an occupier who refuses to give his name, but we have had no difficulty with owners, we have got at the owners readily enough.

1360. Do you prefer the system under the Health Act of the board, remitting the rate or the system of the overseer and the magistrates remitting the rate?—Well, I have had no experience of the local board remitting the rates; I think there must be very few rates remitted.

1361. Which do you think would be best, that the board of guardians or the local board should undertake the remission of the rates, or the overseers should undertake the duty?—The overseers, I think.

1362. Why?—Because they are best acquainted with the business.

1363. Do you think it right that a single person should have the right to remit the rates of the inhabitants instead of the guardians?—The guardians have already quite as much as they can properly manage in our union, and I do not think that they could give the time to it.

1364. A committee of guardians might do so, might they not?—A committee of guardians might, but my experience would lead me to believe that committees in large unions are not well attended; the overseers are interested in the right collection of the rates.

1365. What interest have they?—They are generally large ratepayers themselves, and generally speaking, I think that in boroughs they are principally substantial men.

1366. Though the whole amount collected seem to be the same under both systems, yet the effect of the new system would seem to be that the good people pay all the rates, the bad people none at all, and the indifferent people half rates?—That is something like it; of course, the provident people are the people who usually pay the rates, and other things too, and the improvident are the persons upon whom you can have no hold; they have nothing, and you cannot take what they have not. Of course, if there is furniture in a house the overseers can take it; and to prevent their furniture being taken persons will pay the rate; but in the case of other persons, if you go round their houses, and see that there is nothing in them, or so little that it will not pay the expenses, and that the effect of taking it will be to send them to the workhouse, then it is of no use to distrain.

1367. Mr. *Hamilton.*] Supposing that the amount paid altogether by a small occupier, including both rent and rate, were the same, which would he prefer, owing part to the landlord and part to the parish, or all to the landlord?—Owing all to the landlord.

1368. Sir *M. H. Beach.*] That is a question of convenience, is it not?—Yes.

1369. Mr. *Paull.*] But you expect that the patriotic desire to have a vote will make all the ratepayers good paymasters, do you not?—I am afraid it will not. I wish to add, before I leave, that I did not say that I wish the power to be given to one overseer to excuse. I think I should not give it to any one individual; in fact, it is not so now; it is given to the magistrates, two justices, with the overseers; and what I should suggest, if there is any alteration in the law, would be, that the overseers should sit and hear the evidence.

1370. *Chairman.*] Excusing rates in the same way as out-door relief is administered?—Yes, something in that way.

1371. If the guardians administered out-door relief, why should they not administer this form of out-door relief?—Only the people do not look upon it in that way; they look upon it as a burden which has been imposed, and from which they have no advantage.

1372. As to the transferring of the power from overseers and magistrates, it must be borne in mind that up to the present time there has been no complaint about summoning the ratepayers before magistrates for the non-payment of rates. That power has existed for a long series of years, and has been found to work very well, and I think it should not be altered, unless there is some very good reason for it; and then I think that greater powers should be given to the overseers rather than to boards of guardians, because I think the overseers are more interested and more likely to exercise their discretion to recover the rate.

Mr. William Thompson and Mr. John Gough, called in; and Examined.

1373. *Chairman* (to Mr. *Thompson*).] What are you?—Levy clerk in the parish of Birmingham.

1374. What is the population of the borough of Birmingham?—The borough, I believe, is over 300,000, and the parish was 212,621 last census.

1375. But the borough of Birmingham consists of two parishes, does it not?—Another entire parish and part of another; the whole of the parish of Edgbaston and part of the parish of Aston.

1376. And the several townships of Bordesley, Duddeston-cum-Nechels, and Deritend?—Those places are in the parish of Aston.

1377. Sir

Mr. *W. Thompson* and Mr. *J. Gough.*

30 March 1868.

1377. Sir *M. H. Beach.*] Does your evidence simply relate to the parish of Birmingham?—Yes.

1378. *Chairman* (to Mr. *Gough*).] What are you?—An overseer for the parish of Birmingham.

1379. (To Mr. *Thompson.*) Can you state what are the authorities in the borough of Birmingham administering its local affairs?—The guardians of the poor are elected under the 1 & 2 Will. 4, c. 67, the Birmingham Local Act. The corporation of the borough of Birmingham is constituted under the Municipal Corporations Act.

1380. Under a charter granted under that Act?—Yes; the overseers are appointed under the same Act as the guardians are elected under.

1381. That is for the parish of Birmingham?—For the parish of Birmingham.

1382. With regard to the rest of the borough, what is the case there?—I believe there is a local Act in Aston, but I do not know the nature of it.

1383. Is it the parish of Aston, or the union?—Birmingham is a single parish maintaining its own poor. Aston is one of the parishes in the Aston union, and Egdbaston is one of the parishes in the Kings Norton union.

1384. Both in the Kings Norton and in the Aston union there are several other parishes as well?—Precisely so. (Mr. *Gough.*) I am afraid we shall not be able to give you much information about any other parish than the parish of Birmingham.

1385. *Chairman* (to Mr. *Thompson*).] How many houses are there in the parish?—There are 53,172 tenements, and probably 45,000 houses in the parish.

1386. Will you be good enough to state what was the mode of rating the parish or the union of Birmingham before the passing of the Reform Act?—Landlords were made liable to be rated for all tenements up to 12 *l.* rateable value under the 61st section of the local Act, and by the 62nd section of the same Act, they are permitted to compound for the payment of rates. Occupiers of other premises above 12 *l.* rateable value, are assessed in a similar manner to those under the Parochial Assessments Act.

1387. But under your local Act, property of any value that was let to any weekly or monthly tenant, or let in apartments, furnished or unfurnished, for any period of time, was already subject to the system?— Under the same 61st section.

1388. The owner or person called the owner, was liable to be rated?—That is so.

1389. Is the owner defined in that Act?—He is defined: "Provided always, that every person receiving, either on his own account or as the agent of any other person or persons, body, corporate, or collegiate, or claiming to be entitled to the rents of every such house, tenement, building, land, or hereditament payable by the tenants or occupiers in the actual possession thereof respectively, shall be deemed and taken to be the landlord or owner of the same for the purposes of this Act, and shall continue to be rated to, and liable to the payment of every such rate as aforesaid, until some other person shall be rated to, or pay the same"?—Yes, that is the definition in the 61st section.

1390. Under section 61 it would seem that no rebate was to be made to the owner when he was made liable to pay the rates?—No.

1391. But under clause 62 a rebate was to be made to the owner on certain conditions?—Yes, that he paid the rate whether the house were occupied or not. Under section 61 he is liable to be rated to the full amount; and then he is to elect whether he will take advantage of the voids and pay the lesser amount, or whether he will claim to compound under the 62nd section.

1392. If he agreed to pay for vacant premises he was to be allowed two-thirds of the rate, if the annual value of the property did not exceed 5 *l.*; he was to be allowed half the amount of the rates if the annual value of the property exceeded 5 *l.*, and did not exceed 8 *l.*; and he was to be allowed a third if the annual value exceeded the sum of 8 *l.* and did not exceed 12 *l.*; is not that so under the 62nd section?—Yes.

1393. Sir *M. H. Beach.*] Is the practice in accordance with the Act?—It is.

1394. If the owner compounds is he not allowed the full composition, whether he undertakes to pay for unoccupied houses or not?—We make him those allowances, and he pays whether the houses are void or occupied.

1395. *Chairman.*] Then if the house is of greater value than 12 *l.*, it is not competent to the landlord to make any composition beforehand for unoccupied premises?—It is not.

1396. In that case he would be like any other person assessed, compelled to prove the fact of the premises being vacant, and would get his allowance accordingly?—Just so.

1397. But to repeat the question just put to you, are there owners in Birmingham who are assessed to the full value and who do not compound for vacant premises?—Yes; those who let houses to weekly or monthly tenants, and where the premises are let in separate apartments, in those cases the landlord is charged with the rate.

1398. Sir *M. H. Beach.*] With the full rate?—With the full rate.

1399. *Chairman.*] Do you consider that it is at the option of the assessing authority to allow the owner to enter into the composition, or not?—I apprehend not; if he demands to compound, I apprehend that the overseers are bound to put his name on the rate-book, and charge him the reduced rate.

1400. If he desires, that is, to make a composition for the contingency, vacant premises?—Yes.

1401. Then how does it arise, that in some of these cases the owner makes the composition, and in other cases he does not; is that because he makes no such demand?—It is very exceptional that we have to assess the owner to the full amount; it is hardly known, I may say, in Birmingham.

1402. In making the rates under this Act, do you take care to put the occupier's name in the rate-book, or do you leave it out altogether, where the owner is rated?—It has not been the practice to put the occupier's name upon the rate.

1403. What are the number of premises put in the rate-book under those conditions?—About 39,000 in round numbers; 38,700.

1404. In those cases, if it happens to be a whole row of houses for which a composition is made, do you bracket the whole together, and value them as one property, and assess the owner upon that valuation?—No; a separate assessment is made for each tenement.

1405. But is one rate imposed upon the whole tenement,

tenement, or do you bring out a separate rate for each tenement?—For one landlord in one street, we cast out the total amount of his rates.

1406. Did you on the rate-book bring out one sum for the rate on the whole of the houses?—One total amount to be collected.

1407. Then was not a separate rate calculated for each tenement and brought in?—The reduced rate in inner column. Except in the column which we call the total amount to be collected, the small tenements were treated precisely the same as the large ones.

1408. So that in the rate-book each tenement had its quota of rate put against it?—Yes.

1409. So that if the occupier wished to pay the rate he could claim to do so?—Yes.

1410. Was the quota the full rate, or only the rate after making the deduction for composition?—Yes, after the deduction.

1411. So that the total shown in the rate-book was the exact sum the landlord would have to pay?—Yes.

1412. Therefore, if the tenant had to pay he would pay exactly the same as the landlord would pay in respect of the same premises?—If he claimed.

1413. Mr. *Hamilton.*] Not the full rate?—Not the full rate; but I apprehend in the subsequent rate we should have charged him with the full rate had he claimed to be rated.

1414. *Chairman.*] Have you ever had any experience of claims to be rated?—I have not.

1415. Therefore, the case never occurred within your knowledge?—No; when I say that I have not had any experience of that, people have come and claimed to be rated, but they have not performed the requirements of the Act by tendering the money; I have known it not to be necessary because when they have come the rate has been paid.

1416. Then have you put them on the rate book in those cases?—Yes, we have put their names on the rate book, and ultimately entered them on the list of voters, but the landlord has still continued to pay the rate.

1417. Can you explain the nature of the rates that are collected under the local Act?—Only the poor rate; the poor rate including the borough rate.

1418. Then in Birmingham a requisition is made upon the overseers for that contribution, and they collect it in the poor rate, and pay it out of the poor rate?—They do.

1419. Have you any separate rate in addition to the rate so collected as the poor rate?—There are the borough improvement rate, and the street rate.

1420. Under what authority are they collected?—Under the Borough Improvement Act.

1421. Has that any particular provisions for making composition?—I believe there is something of the sort, but I do not know its nature. I do not know anything of the Improvement Act.

1422. Is that not collected by the overseers?—That is collected by paid officers of the corporation.

1423. You do not know how that is managed?—No. I believe they do make composition; but I do not know to what extent.

1424. Are there any other rates collected in the parish of Birmingham?—No.

Thursday, 2nd April 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.
Mr. Ayrton.
Sir Michael Hicks Beach.
Mr. Goschen.
Mr. Edward Hamilton.
Mr. Hibbert.
Mr. Hodgkinson.
Colonel Hogg.
Mr. Kekewich.
Mr. Shaw Lefevre.
Mr. Paull.
Mr. Powell.
Mr. Trevelyan.
Mr. Villiers.
Mr. Woodd.

ACTON SMEE AYRTON, Esq., IN THE CHAIR.

Mr. WILLIAM THOMPSON, called in; and further Examined.

Mr. *W. Thompson.*
2 April 1868.

1425. *Chairman.*] HAVE you been able to get any information respecting the mode in which the municipal rate is assessed and collected in Birmingham?—I have got general information; under the 135th section of the Birmingham Improvement Act, 1851, owners are to be rated; the words are, "That the owners of all rateable property assessed at an annual value not exceeding 10 *l.*, shall, whether such property be occupied or not, be rated to and pay the rates by this Act authorised by the council, instead of the occupiers thereof; and in such cases the council shall make the following deductions from the amount that would be otherwise due, *videlicet*, two-thirds of the amount of each rate when the annual value of the property assessed shall not exceed the sum of 5 *l.* and one-half of the amount of each rate, when the annual value of the property assessed shall exceed the sum of 5 *l.*, and shall not exceed the sum of 10 *l.*; and such reduced rates shall be recoverable in like manner as the full amount of such rate might by this Act be recovered. Provided always, that the rating or payment by the landlord or owner shall not in any manner affect or prejudice the right of any occupier to the enjoyment of any franchise or privilege to which he may be or become entitled within the borough."

1426. Mr. *Villiers.*] Is that applicable to rental or rating?—It says, "Two-thirds of the amount of each rate when the annual value of the property assessed," and so on.

1427. But is it the annual value that is assessed?—It is speaking of deduction from the rates.

1428. The question is whether it is a house of the annual value of 10 *l.* rent, or whether it is when the house is rated or assessed to the rate as being of the value of 10 *l.*?—It must be the rateable value, I take it, inasmuch as the rate is calculated upon the rateable value, and the deduction made from the rate.

1429. *Chairman.*] Do you know whether under that Act houses that are more than 10 *l.* annual value, that is to say, let for a higher rent than 10 *l.*, are subject to the composition?—Yes, I believe so; in regard to this Act of Parliament I have quoted, I do not know particulars; I have simply got the Act for the information of the Committee; then the allowances are two-thirds off assessments of an annual value, not exceeding 5 *l.*, and a half off assessments of a value exceeding 5 *l.* and not exceeding 10 *l.*; the improvement rate is 2 *s.* in the pound, and the street improvement rate is 2 *d.* in the pound.

1430. But both those rates come under the Act which you are now quoting?—They come under the Birmingham Improvement Act.

1431. Mr. *Villiers.*] Do we rightly understand from what you say that the deduction is greater when the houses are of greater value than when they are of less value?—No, it is two-thirds off the smaller assessments, and 50 per cent. off the larger ones.

1432. *Chairman.*] So that that system of composition differs in reference to that rate from the composition in regard to the poor rate in Birmingham?—We have three classes of composition for the poor rate. In the first instance, we are the same as in the Act I have just been referring to. For houses of the rateable value of 5 *l.* and under, we allow two-thirds; from 5 *l.* to. 8 *l* inclusive, we allow 50 per cent.; and from 8 *l.* to 12 *l.* it will be observed that we go up to a higher amount than the Act I have quoted; we allow one-third off.

1433. Is there a provision in that Act by which the right of composition is extended to the premises of any value that are let in apartments or otherwise?—No, I do not find that.

1434. I think you say that you are not much acquainted with the practice under the Act that you have now quoted?—No.

1435. Mr. *Villiers.*] These Acts that have been referred to bear different dates, do they not?—Yes, the Improvement Act in 1851.

1436. When was the Birmingham Local Act passed?—That is an Act of 1831.

1437. How many Acts are there altogether under which composition is recognised, or at least provided for?—Four in the borough.

1438. *Chairman.*] Have you any other rates levied in the borough besides the two that you are now speaking of?—Yes; I have got particulars with regard to Aston. There is an Act of the 9th and 10th of Victoria, passed in the Session of 1846. I do not find any title in the Act, but it

it is called "The Aston Rates Local Act." The first section of that Act says that, "owners shall be rated for tenements not exceeding 7 *l.* rateable value. Section 4 says that "owners may compound, and in such cases up to an annual value not exceeding 4 *l.*, two-thirds are allowed off, and from that amount up to 7 *l.* a half is allowed off. And there is a poor rate made exclusive of the borough rate of 7½ *d.* in the pound. That rate lasts over twelve months. Then the improvement rate of course, as I have said before, extends to Aston. The borough rate is collected separately, for that part of the borough that is in the parish of Aston; it is 1 *s.* 7 *d.* per annum. There is a county rate collected in the same parish.

1439. How is the borough rate collected?—Separately.

1440. And upon what basis; is it under the local Act?—Under the same Act of Parliament. There is a county rate of 7½ *d.* in the pound collected in the same parish without the borough; that lasts over twelve months.

1441. How is it collected?—In the same manner.

1442. Subject to composition?—Yes; there is a highway rate of 4 *d.* in the pound; that is for the portion of the parish without the borough, and a lighting rate for Aston Manor at 4½ *d.* in the pound?

1443. How is that collected?—Under the composition. They have hitherto had three collectors paid by commission. Their salaries range from 120 *l.* to 160 *l.*, and now I believe they have four collectors.

1444. Then it would seem that previous to the passing of the late Reform Act, all the rates in the borough of Birmingham, whether in Birmingham or Aston, were collected under the same composition?—Yes.

1445. Mr. *Woodd.*] And I suppose all except the poor rate are collected so still?—In the parish of Aston.

1446. *Chairman.*] Can you tell me what provision there is when the tenant pays under the composition, whether or not he can claim from the landlord?—I do not find that there is. There is a section providing that owners may recover rates from tenants to the time of the passing of the Act.

1447. But is there any provision where a levy is made upon the occupier in case the owner does not pay, to enable the occupier to recoup himself from the owner?—No, I do not see that, but occupiers are liable to be distrained upon for arrears of rate to the amount of the rent due.

1448. That is exactly what I want to know. They may deduct from their rent the amount for which the distress is put in?—Yes.

1449. Mr. *Villiers.*] Is there that provision in the Act, that they have power to deduct from the rent the amount of rate due?—They are liable to be distrained upon to the amount of the rate they owe, but not beyond that amount.

1450. *Chairman.*] On paying the amount of the rate they can set that off against their rent; there is a provision to that effect, is there not?—Yes; it says at the latter end of the 7th section of the Aston Act, "Provided also, that each and every such occupier who shall pay any such rate, or assessment, or composition, or arrears, or any part thereof, or upon whose goods and chattels the same shall be levied, may from time to time deduct the amount of such rate, or assessment, or money, which shall be so paid or levied, from the rent then due, or at any time thereafter to become due from him to the owner of the premises, and the receipt for such payment shall be a good and sufficient discharge to such occupier against the owner for so much money as he shall have paid in the manner directed by this Act, or shall have sustained the loss of by reason of any distress made under this Act."

1451. Mr. *Villiers.*] Will you tell me whether the overseer has the power to distrain upon the occupier for more than the rent due, though that should not be the full amount of the rate owing?—No.

1452. *Chairman.*] Are the whole of these rates collected by paid collectors?—Yes.

1453. Both in Birmingham and Aston?—Yes, and in Edgbaston.

1454. Will you give us the number of collectors for the parish of Birmingham?—There are six assistant overseers, or rather there were six assistant overseers, and since the passing of the Reform Act of last year, there have been 12 assistant collectors appointed.

1455. Can you tell us what their salaries are?—Five of the original collectors receive 150 *l.* a year, one receives 128 *l.*, the 12 assistants receive 100 *l.* each.

1456. Mr. *Villiers.*] Under what authority are they appointed?—The collectors themselves are appointed under the 46th section of the Birmingham Local Act.

1457. Does that give you a power to appoint assistants?—It gives the power to the guardians to appoint assistant overseers up to the number of 12.

1458. *Chairman.*] Do they collect both for the poor rate, and for the improvement rate?—No, only the poor rate of Birmingham.

1459. Then you have another set of collectors for the Improvement Rate?—Yes; corporate officers.

1460. Do you know how many of them there are?—No; I think there are somewhere about six.

1461. Have they about the same remuneration as the collectors of the poor rates?—They have recently got an increase to 150 *l.* each, I think.

1462. Mr. *Hibbert.*] Are those 12 additional collectors appointed permanently or merely temporarily?—Temporarily.

1463. *Chairman.*] Since the passing of the Reform Act, what steps have you taken to alter your rate-book by putting the names of the occupiers on the rate-book?—We had the whole of the parish canvassed, or, at least, all the small house property in the parish canvassed for the sake of getting the names, and they were then inserted in the rate-book.

1464. Did you find much difficulty in gettiug the names?—No.

1465. By whom was this done?—The overseers requested the guardians to give them assistance for the purpose of collecting the names, and they did so.

1466. Were the new collectors appointed for that purpose, or were other persons appointed for that purpose?—Other persons, before the assistant collectors were appointed.

1467. Do you know how many people were employed for that purpose?—I think that we had some seven or eight.

1468. Did you get the rate-book made pretty nearly

Mr. *W. Thompson.*

2 April 1868.

nearly complete with the names?—There are very many imperfections. Birmingham is not wholly numbered, and it is very difficult to get the names in some of the courts, or rather to fit the premises to the assessment in the rate-book.

1469. Mr. *Villiers.*] I suppose you took every place that could be rated?—Yes; but in many instances I have no doubt we had got the name belonging to the assessment of one house put down to another.

1470. *Chairman.*] Those were places formerly assessed in the gross?—Assessed to the owners.

1471. Have you endeavoured to make a second rate now upon the basis of the first rate?—No; we still have a very large number of rates to get in under the rate made in October last.

1472. What is the number of names that you had to put in the rate-book?—We had to put in between 30,000 and 40,000 extra names.

1473. Do you recollect how many names of occupiers you had in the rate-book before?—Probably 12,000.

1474. And how many of these rates have you collected?—These are the estimated figures that I am about to give. I cannot get at them definitely; the proximate number paid up to the present time is 29,700. To be excused and written off as void or otherwise irrecoverable, 6,000.

1475. Mr. *Kekewich.*] What is the total number of assessments?—53,000; to be apportioned between incoming and outgoing tenants, 5,300; not paid, 12,000.

1476. *Chairman.*] What course do you propose to take with regard to those that have not paid?—We are now summoning day by day.

1477. And what occurs when these summonses are returned?—A large number answer the summonses, and the magistrates tell them that they have no alternative but to order a distress warrant to issue, but that if they are in a state of poverty, they should represent their cases to the overseers, and then if the overseers considered their cases proper ones for being excused, they would recommend them to the justices for that purpose.

1478. Then you cannot inform the Committee what will be the probable result as to the arrears?—On a 2*s.* rate the amount (I am speaking now of the reduced rate on small property) was 10,500*l.*; that is all we could get at the reduced rate.

1479. Under the composition you mean?—Yes.

1480. When you assessed all the property under 12*l.* to the owners, allowing the deduction for the composition, the reduced rate amounted to 10,500*l.* on a 2*s.* rate?—Yes.

1481. Mr. *Shaw Lefevre.*] How many houses would that represent?—About 39,000—38,764.

1482. *Chairman.*] And what was the assessment of that property after the composition was put an end to?—It would be 23,200*l.*

1483. When the composition existed I presume you hardly ever had to summon anyone for arrears?—Not for that class of property.

1484. It was paid without anything but a very casual defalcation?—Yes; the losses were very small indeed.

1485. What have you collected under the new system?—I estimate that we have collected over 10,000*l.* up to this time.

1486. Mr. *Villiers.*] Was the rate made at Michaelmas?—The rate was made on the 19th of October.

1487. Mr. *Powell.*] That was a 2*s.* rate, was it not?—Yes.

1488. *Chairman.*] How much more do you expect to collect?—I could hardly say that. The magistrates are sending a great many, indeed they are sending above half back to us.

1489. To inquire into their cases?—Yes; and, independently of that, we have had 8,000 applications for excusal.

1490. Mr. *Hibbert.*] Representing what amount?—I could hardly tell you that; the individual amounts would probably range from 3*s.* to 12*s.*

1491. *Chairman.*] What is the class of population who have paid the rates in respect of this small property since October; can you describe them generally?—Occupiers, I should say, down to 6*l.* rateable value.

1492. You think that, as a rule, they have paid in full?—Yes, or will pay upon being summoned. Often they pay prior to the summons being heard.

1493. Then with regard to the persons applying to be excused, or from whom you cannot get the rates, are the occupiers of property below 6*l.*?—At 6*l.* or below.

1494. Can you tell us what are the occupations of people below 6*l.* as compared with those above?—I have got it in this way: houses up to 3*s.* 6*d.* a week are in courts or terraces, and are occupied by the lower classes.

1495. What do you call the lower classes?—Well, there are a large number of Irish, for instance.

1496. Do you mean unskilled labourers?—Yes; houses from that amount up to 5*s.* a week are front ones in back streets, and are occupied by clerks, artizans, mechanics, and the superior class of labourers; houses from 5*s.* to 8*s.* a week are those occupied by superior clerks, warehousemen, superior artizans, &c.

1497. Do the occupants of these different classes in Birmingham take in lodgers, or do they generally have the entire house to themselves?—I think, generally, they have the entire house to themselves.

1498. The practice is for a person to get a house so small that he can occupy the whole of it, and pay the rent himself?—Yes.

1499. Mr. *Villiers.*] Are they weekly tenants in these houses?—Yes, all of them.

1500. *Chairman.*] Do you mean that the whole of the houses under 12*l.* are occupied by weekly tenants?—Yes, I should say so, with comparatively few exceptions.

1501. And they pay their rent of course, weekly?—Yes, an agent goes round to collect it.

1502. But would that be the case with regard to 10*l.* houses?—Yes.

1503. It is a general practice in fact, in Birmingham, to let small property week by week?—Yes.

1504. Can you tell us to what extent the occupiers of the small property are migratory, or fixed in Birmingham?—There is a good deal of moving about, but I think that it is from one part of the borough to another; I do not think there is any particular influx or outgoing.

1505. Can you give us any idea of the number of changes that are likely to take place every six months in these small houses?—I have said that there are 5,300 cases in which the rates have to be apportioned.

1506. That is the last half year's rate, is it not? No, that is an estimated number.

1507. That would be about the estimate of the changes

changes that would take place in a half year?—
—Yes.

1508. What means do you intend to take to get these changes recorded every half year in your rate book?—When the collectors go round the second time they correct all the entries in which there have been changes, and also they visit void houses before a new rate is made to see if they are occupied.

1509. Have any of the tenants referred the collectors to the owner to pay the rate for them, do you know?—No, but owners are paying considerably. There are three classes of payments, some of the owners are paying on account of the rate for the tenants the amount they used to pay on composition. Others are paying half rate for all their property instead of the amount they used to pay under composition.

1510. Paying half rate, whether the property is occupied or not, do you mean?—No, some of them will not do that; but where the owners pay half rate for all the small property, it takes a little from the better class of occupiers, and relieves the lower class to the same extent as it takes away from the better class, because the Reform Act inflicts a larger amount upon the smaller house than it does upon the larger house, in consequence of the previous allowance being greater.

1511. The previous allowance being two-thirds on the small property, and one-third on the larger property?—Yes, one-third on the better class of composition.

1512. But when the landlord pays the half, are we to understand that the tenant pays anything in addition?—Yes, we look to the tenant for the difference.

1513. What is the arrangement; is it that the tenant pays something to the landlord, and the landlord pays you the whole rate, or does the landlord pay something to the tenant and the tenant pays you the whole rate?—Where the landlord pays the whole rate, he increases the rent.

1514. How does the collector get the rate in that case?—The landlord or the landlord's agent will come and pay for a whole lot of premises.

1515. But where the landlord undertakes to pay half, does he pay that half direct to the collector, or does he pay the whole, or does the tenant pay the whole?—In some instances the amount is given to the tenant to bring; but I think that as a rule the landlord brings the half rate.

1516. Does the collector consent to receive part of the rate from one person, and part from another?—Yes, we have done so.

1517. Does he give separate receipts?—The receipt is given in the name of the occupier.

1518. But who gets the receipt?—I cannot tell that. I cannot tell whether the landlord hands the receipt over to the tenant or not.

1519. Do these arrangements apply to the whole three classes of occupation?—Yes.

1520. Mr. *Hamilton.*] Did I rightly understand you to say that the receipt is always made out to the occupier?—Yes, always in the name of the occupier.

1521. *Chairman.*] You would in your books treat all your payments, whether partially by the tenant or wholly by the landlord, or partially by the landlord, as payments made by the tenant?—Yes.

1522. And all your receipts are made out to correspond with the rate in the rate book, whoever pays it?—Yes.

1523. Has any allowance been made to encourage the landlord to pay the rate, instead of the occupier?—No.

1524. Is it that from somebody you have got it in full, or has any part been partially excused by the magistrates?—We have not taken any cases before the magistrates yet. The overseers have considered some 3,000 or 4,000 cases, and are prepared to recommend about half of them for excusal.

1525. Total excusal, do you mean?—Yes.

1526. Have you considered the cases of partial excusal?—Where the landlords have paid part of the rate, the overseers have taken that into consideration in excusing the difference; I mean that they have felt more willing to excuse the difference than they would have felt if the landlord had not paid his share.

1527. Then, in all these cases, they will have to go through the form of putting the occupier on the rate-book and endeavouring to collect the rate from him?—Yes.

1528. Mr. *Villiers.*] Do I rightly understand you to say that the magistrates, as a rule, refer the cases that are brought before them back to the overseers to make inquiry as to the circumstances of the occupier?—Yes.

1529. And that the magistrates will be bound by your report?—The magistrates have always excused upon the recommendations of the overseers.

1530. And there is no rule that they observe themselves beyond that of referring it to the overseers?—No; except that they tell the occupiers that they have no power to do anything but order them to pay the rate.

1531. May I ask what the rule is which the overseers observe in considering the cases that come before them; they must vary very much, I presume?—Every case is entered in a book similar to this (*pointing to a book*), and sundry queries are put here (*pointing to the book*) for the visitors to answer; they visit the different places and make inquiries of the neighbours, and such like, in regard to the earnings of the occupier, and upon their report the overseers deal with the case.

1532. Do we rightly understand you, that you have already begun to consider these cases?—About 3,000 have been considered; the overseers, I may say, have written a great number down to pay that I do not think we shall ever get the rate from.

1533. Have you any communication with the landlord when you are considering the case of the occupier?—No.

1534. Are there no proposals made to the owner to pay a portion?—The owners requested a conference with a number of the house agents in Birmingham, but nothing definite could be arrived at, and the meeting broke up in the same way as it commenced.

1535. So that there has been no general agreement among the proprietors of this small property to remit any portion of the rent in consequence of the increased charge for rates?—No.

1536. The occupier is entirely at the mercy or discretion of the owner whether he has not to pay the whole rate as well as the same rent as he paid before?—It is so, I believe; where I have found the owners state that they would not make any allowance on account of the rate, I have told

Mr. *W. Thompson.*

2 April 1868.

told the occupiers that if they paid the full amount they could deduct it from the rent.

1537. You do not do that upon the authority of any Act, I think?—I take it from the Reform Act of last year.

1538. You do not take from the Reform Act of last year, do you, that if the occupier, say, pays the rate, he has a right to deduct it from the rent?—I take it so, where no new tenancies have been created.

1539. But we are talking of the operation as it will be of the Reform Act, and I take it that there is no power whatever under that Act for the overseer to look to the owner for the payment of the rate?—I did not understand the question so; the overseer does not look to the owner.

1540. I thought you stated that when the overseer found there had been no deduction by the landlord, you told the occupier that if he deducted the rate from the rent that would be justifiable?—Yes; in some instances I have told him so.

1541. But you have no authority under the Reform Act to say so, have you?—Yes; that is where I take my authority from.

1542. We are talking, you know, of the operation of the Reform Act in the collection of these rates; do not you understand that under the Reform Act all compounding Acts, so far as they provide for compositions upon the collection of the poor-rates, are suspended in the Parliamentary boroughs?—Yes.

1543. Therefore, any provision that existed in a compounding Act for recovering from the owner, or deducting from the rent when you recovered from the occupier, no longer exists, but the Reform Act suspends the operation of the Compounding Act, does it not?—Yes, it does.

1544. It was under the Composition Act that you looked to the owner for the rate?—Yes.

1545. And it was under the Composition Act that if the occupier paid the rate so much could be deducted from his rent?—Yes.

1546. The Reform Act has suspended that, has it not?—I read it in this way: that, if after that Act has come into operation, a landlord makes no new agreement with the occupier, and if the first agreement was that he should pay all rates, the occupier can still deduct the amount of the rate from the rent.

1547. Where there has been an agreement between the landlord and the tenant that the landlord should pay all the rates?—Yes.

1548. And that agreement is held valid under the Reform Act?—I take it so.

1549. But it is not the ordinary case, is it, that there is an agreement on the part of the landlord with the tenant that he will pay all rates?—It has been the custom for him to do it.

1550. You had compounding Acts, and therefore you did not want private agreements for that purpose, did you?—The owner was not obliged to compound.

1551. But you had a right to look to him for the rate under the Compounding Act?—Yes.

1552. We may understand then that, generally speaking, you have no power at all to levy the rate upon the owner?—Except where the premises are let in separate apartments, that is the only case.

1553. It is only a suggestion then that the overseers make to the occupier to deduct the rate from the rent?—Just so. But the instances of that will be very few. It was only in those instances where I found that the landlord was not willing to reduce the rent, or to pay any portion of the rate, that I suggested that to the occupier.

1554. But if there has been no arrangement made, or none is intended to be made, the operation of the Reform Act has been to give to the owner of the house, in addition to the rent, what he used to pay for the rates?—Yes, but those instances are only very exceptional.

1555. Then you mean to say that the owner does generally make a deduction?—Yes, or rather he pays the amount which he used to pay under the composition.

1556. Then the liability, as far as you are concerned on the part of the occupier, is only for half of the rate instead of the whole of the rate?—Yes.

1557. And you are not bound to take notice of that arrangement with the landlord that he continues to pay what he did before?—No.

1558. But when you summoned these people (and you seem to have summoned a large number), did you summon them for the whole rate?—Not if any portion had been paid. If no portion had been paid of course we summoned them for the full amount.

1559. Will you inform us what has been the effect produced, as far as you know it, on the occupiers of being now made liable for the payment of these rates; are they dissatisfied?—Yes, they are.

1560. Are they dissatisfied merely because they have the payment to make, even if they know that it must be reduced in the rent; is it the personal payment of the rate on their part that they object to?—Yes.

1561. Do not they consider that they are indemnified by having the right to be put upon the register in consequence of payment of the rate?—My experience tells me that they would rather forego the vote if they could get relieved of the rate.

1562. You mean that there are a class of persons now who may be rated, and in fact are rated and made liable for the rate, who are so poor that they would forego their right to the vote in order to be relieved from the rate?—Yes. I was speaking yesterday to our summoning officer who also executes the warrants. He has been among some hundreds of these cases, and he says that he should not feel justified in levying his warrant in half of the cases that he saw; I may say cases of rates of 12 *s.* and under.

1563. Does he mean that he would not get anything, or that he would aggravate the distress so much that the people would probably seek relief from the guardians?—Yes.

1564. *Chairman.*] Is there much out-door relief in Birmingham?—Yes, a great deal.

1565. Are many of these people living in these small houses in receipt of relief?—I should think 2,000 of them are.

1566. Mr. *Villiers.*] When you speak of houses, you include all the places that are rateable, do you not?—I have not done so.

1567. But you are aware that apartments or dwellings, not lodgings in the proper sense of the term, but separate rooms, come within the description of "dwelling-house" in the Reform Act?—Yes.

1568. And are these persons, who you say are so poor persons, living in these apartments, or are they

they living in separate houses?—In separate houses.

1569. But are there not poor people that live only in rooms, which rooms might be made liable to the rate?—I do not think that many people are living so.

1570. Are not you aware that an apartment can be rated, though it is part only of a house?—I am not aware of that.

1571. But if an occupier has access to his room, and requires to be rated, you would enter his name in the rate book, would you not?—No, not if it were one entire building.

1572. Have you no apartments of that sort, chambers, lodgings, or whatever you may please to call them, separate dwellings in a house, that are rated separately?—Very few; they are principally chambers.

1573. You know of few places of that kind occupied by the poor?—I do not know of any. I know of instances of this sort: one man will take a row of houses and let them out in lodgings to people who are staying for a night, or a week, perhaps, or something of that sort.

1574. But do you know whether you would have a right to refuse to rate any occupiers of such separate apartments under one roof, supposing that a claim was made?—I do not see how we could rate them, because we should have no definite assessment to rate them to.

1575. What would be the difference in principle between a poor man's room and the chambers occupied by a person in a better position in life?—Because in chambers there is one common entrance, like a court almost, and then the rooms are on either side in separate suites.

1576. That is just what I was assuming in respect to places that might be occupied by the poor. You might have one house where there was no door, perhaps, but the entry, and where each person or family might have access to one room. That room the man would take unfurnished, and he might agree for it by the year or weekly, but having access to it, as a richer man might have to his chamber, he might claim to be rated, might he not?—We should assess it then.

1577. But you have not many such cases with persons of that class?—No.

1578. *Chairman.*] Persons whose occupation is above 10*l.*, though living in one room, are entitled to be put on the rate for the entire tenement, are they not, under the Reform Act of 1832?—If a person occupies one room in a house, and there are five other rooms void, he is liable to be rated for the whole of the house.

1579. But under the Reform Act if a person occupies a part of a house, which will give him a qualification to vote, though he does not occupy the whole, he may claim to be rated, may he not?—Yes.

1580. Mr. *Villiers.*] And there only one set of chambers can be rated?—Yes.

1581. *Chairman.*] May not any number of persons claim to be rated under the Reform Act of 1832, who live in a house of that value?—No, I believe not.

1582. Have you never had any claims of that sort?—Some years ago there were some claims, but not in my time.

1583. Are there not in Birmingham a number of houses that are occupied by solicitors, and other men in business, as chambers?—Yes, a number of them.

1584. Do they claim to be rated in respect of their chambers, so as to entitle them to vote?—Our practice has been to assess the owners in those cases.

1585. But do you ever have the tenants claiming to be rated under the Reform Act of 1832?—In some few instances; and where it could be done, the premises have been divided for the purpose of getting a separate assessment, because you will observe the rate must be tendered, and if any tender at all is made, it must be a tender for the entire building.

1586. That is the provision under the Reform Act of 1832, that it shall be tendered for the entire building, unless you choose to make a separate assessment?—Yes.

1587. Mr. *Villiers.*] But a separate assessment is legal?—If a separate assessment is made it should be for an entire tenement.

1588. *Chairman.*] Do you consider yourself bound to make a separate assessment for part of a tenement?—No.

1589. If therefore there are a dozen persons living in one tenement, and they claim to be rated under the Reform Act of 1832, all their names have to be put down against that tenement, have they not?—I think not.

1590. Mr. *Villiers.*] However, you are certain that the people in Birmingham do not claim for the rooms that they occupy in one building?—Yes.

1591. In what way will you deal with people with respect to the register, who are paying the rate in the way in which you have described them to be paying now; a portion being paid by the landlords, and a portion by themselves?—We shall treat that as an entire payment by the occupier.

1592. There is one receipt given for that payment?—We should give as many receipts as instalments were paid.

1593. But you would only give it for one property?—In the name of one person.

1594. And when produced for the purpose of registration, that receipt would be sufficient to enable the occupier to be placed on the register?—Yes.

1595. When giving the receipt, should you give a receipt in full when the landlord raises the rent and the occupier does not pay anything at all?—We should give the receipt in full, in that case.

1596. But in that case, where it is known that the owner increases the rent, but the occupier does not pay the rate at all, is the receipt made out to the owner or to the occupier?—To the occupier.

1597. Mr. *Shaw Lefevre.*] You assume that in that case the landlord pays as agent for his tenant?—Yes.

1598. Mr. *Powell.*] You have been asked several questions respecting receipts as to the persons to whom they were given, and an expression was used by an honourable Member just now "produced for purposes of registration." For those purposes do you rely, or do the parties rely upon receipts which they have (or which they may not have, because they have lost them), or are the rate books referred to for the purpose of proving that they have paid?—The rate books I should say.

1599. It follows that if the landlord has paid the whole, or any part of the rate, and the receipt has not reached the hands of the tenant, the

Mr. *W. Thompson.*

2 April 1868.

tenant is not damnified, so far as the vote goes, by that fact?—No.

1600. Will you read the third part of the 7th section of the Reform Act of last year?—"That where the occupier under a tenancy subsisting at the time of the passing of this Act, of any dwelling-house or other tenement which has been let to him free from rates, is rated, and has paid rates in pursuance of this Act, he may deduct from any rent due, or accruing due, from him in respect of the said dwelling-house or other tenement, any amount paid by him on account of the rates, to which he may be rendered liable by this Act."

1601. You notice that the words of the section are "a tenancy subsisting." We will suppose that the present arrangements between the landlord and the tenant of any given house, continue without disturbance, and we will carry ourselves through a long period of time, say 10 years; at the end of that time, is it not the case that, if the tenant of such a house pays his rate, in pursuance of this Act he is enabled to deduct that rate so paid from the rent?—I understand it so.

1602. Mr. *Villiers.*] Do you understand this arrangement between the landlord and the tenant continues under the Act, or that it only applies to those particular cases subsisting at the time of the passing of the Act?—If there is no alteration made in the tenancy, I apprehend that this will continue for any length of time.

1603. Mr. *Powell.*] Then in order to create a new state of things, and to disentitle the tenant to deduct the rates, there must be a new letting?—Notice to quit should take place.

1604. A notice should be given on one side or the other, and although the tenant may *de facto* remain in the same premises, that is, as a matter of law, a new tenancy and a fresh arrangement?—Yes; I understand it so.

1605. Then if the tenant from one cause or another feels himself damnified, all he has to do is to give notice?—Yes.

1606. And then it is a matter of arrangement whether he remains a tenant of the same house or whether he leaves the premises?—Yes.

1607. Then there being free option on the part of the tenant to act as he pleases, and there being open market, and a free trade in dwellings, can you say that the occupier is at all at the discretion or at the mercy of his landlord?—It is rather difficult for me to answer that question; if he leaves one house, the question is whether he would not get a similar landlord at another; he might not get a better landlord by changing.

1608. Does not that resolve itself into a question of bargaining and of trade; does he not go into the open market to get a new house just as he would to buy a new pack of goods?—Yes, no doubt about that.

1609. Then it is a question of trade, and not of the clauses of the Reform Act?—Still tenants are at the mercy of landlords if they combine.

1610. But are not landlords at the mercy of tenants if they combine?—Yes, in the same way.

1611. And combination on either side would act with equal force?—Yes; but tenants from necessity could not combine for such a purpose.

1612. Mr. *Villiers.*] Supposing that the landlord was to pay all the rates, would you say that the tenant could be placed on the register?—I should say so.

1613. Would he be placed there unless the agreement showed that the landlord paid the whole rate, and did not pay under any composition?—I do not quite understand the question.

1614. There might be an agreement between the landlord and the tenant, that the landlord should pay 50 per cent. less than the rate, but still that the tenant should pay no rate himself; when you come to put that tenant on the register would there not be an inquiry, and would not that tenant be struck off the register under the Reform Act?—In the event of an objection being made; but the Reform Act requires the full amount to be paid.

1615. Mr. *Powell.*] Did you not say a moment ago, that the production of the rate-book was evidence of payment, so that in the case of the non-production of the receipt from any cause whatever, so far as regards the vote the tenant or the ratepayer, whoever he may be, would not be damnified?—The rate-book is evidence in the revision court, but if better evidence can be produced I apprehend that it would be taken into requisition.

1616. Mr. *Lefevre.*] It is only *primâ facie* evidence, and it may be rebutted by any other evidence?—Yes; as a rule, however, the rate-book is taken.

1617. Mr. *Woodd.*] Therefore if the landlord has only paid half the rates, and the tenant has not paid the other half, he will not be put on the register?—No.

1618. Mr. *Powell.*] Did you say that there had been between 6,000 and 8,000 applications to be excused in Birmingham?—Eight thousand.

1619. Did you not state the number of rated tenements at 53,000?—Yes.

1620. Do you consider that this great and prosperous community of Birmingham is really such a whited sepulchre, that out of 53,000 there are 8,000, rather more than a seventh, who could make a decent claim to be excused their rates?—You will observe that there have been only 3,000 of these 8,000 considered.

1621. 12,000 occupiers have not paid, you say?—Yes; as well as those who have applied for excusal, and those whose rates have to be apportioned, &c.

1622. And 8,000 out of the 12,000 have made an application to be excused?—Yes, 8,000 have made application, and I have put down 6,000 as the number to be written off as excused, or for void premises, and such like, out of a total number of 23,000.

1623. What is the number of void premises?—I cannot give you that.

1624. But would it leave 5,000 out of those on the rate-books of Birmingham who will eventually be excused their rate, speaking as a matter of conjecture?—Yes, I should think so.

1625. Do you find that it is always those who live in the smallest houses that are most anxious to be excused?—I think so, from necessity.

1626. Of course I confine my question to the lowest class of houses?—Yes, it would be so in that case.

1627. You were asked whether it was not the case that a considerable number of persons were so poor that they would rather lose their vote than pay the rate; do you consider that poverty, inability to pay, is the only reason which induces some of those persons to sacrifice their vote rather than pay the money?—I cannot answer that question.

1628. What is the rateable value of Birmingham?—The rateable value is 718,742 *l.*

1629. Mr.

1629. Mr. *Villiers.*] Is that the parliamentary borough?—No, that is the parish only.

1630. Mr. *Powell.*] As to these new assistant collectors; do they work in the parish only, or in the borough?—In the parish only.

1631. In the district the rateable value of which is 718,742 *l.*?—Yes.

1632. Have you calculated how much a penny in the pound produces, and have you the figures there, or any figures of the sort?—I have got a calculation for a rate of 2 *s.* in the pound; that gives 71,874 *l.*

1633. Sir *M. H. Beach.*] With regard to the numbers that you gave of those who have paid the rates and of those who were excused, and so on, did they relate to the borough or to the parish only?—The parish only.

1634. There are only 45,000 houses in the parish, are there not?—That is an estimated number; probably there are more.

1635. Mr. *Woodd.*] I understood you to give 53,000?—That is the total number of tenements in the parish.

1636. Sir *M. H. Beach.*] Did I not rightly understand you as saying 45,000?—I said 53,000 tenements, and probably 45,000 houses.

1637. With regard to the extra cost of the staff, did you give the total of that; I am speaking now of the parish entirely?—No; the difference between the old staff and the new staff would be something like 1,600 *l.* a year.

1638. That would be the increased cost?—Yes.

1639. Does the staff consist of any more than that which Mr. Lumley gave us in his evidence; perhaps you will read what he says?—"At Birmingham 12 additional collectors have been appointed, at a salary of 2 *l.* a week each, and three copying clerks, at a guinea a week each, for six months from October 1867."

1640. That makes 1,400 *l.*, whereas you give 1,600 *l.*?—I have put down 150 *l.* for visitors of excused cases, and another 150 *l.* for the extra cost of preparing the lists of voters.

1641. Mr. *Villiers.*] Have you put down what the summonses will cost?—No.

1642. There is a fee upon each summons, is not there?—Yes; but the parish makes a profit of that. They have their own summoning officer. He is paid a salary and so much is charged in each case for service, and there is a profit on the transaction.

1643. There is no fee to the clerk, if he is paid by salary?—The fee is paid over to the justices' clerk, but the money goes into the coffers of the corporation.

1644. If the man is excused, who pays the summons?—The parish would have to pay the summons then.

1645. And if he is not excused, it falls upon the occupier himself?—Yes.

1646. Sir *M. H. Beach.*] Taking the extra cost of the staff at the rate of 1,600 *l.*, that extra staff has only been appointed for six months at present, has it not?—That is all.

1647. Have you reason to think that it will have to be re-appointed?—There will be some small reduction, and an application will be made to re-appoint 10 instead of 12 for another six months, I think; that will be a saving at the rate of 200 *l.* a year.

1648. That will make the additional expense at the rate of 1,400 *l.* a year, including extras?—Yes.

1649. Can you make any calculation, if you have not given any already, of the increased rate that will be raised?—It is impossible for me to say what amount of increase there will be in the present state of the books.

1650. This last rate was made in October, was it not?—Yes.

1651. When will it be closed?—We think of making a new rate in May, and it will be necessary to close the old one then; but a large number will have to go forward in arrears, in consequence of the number of applications for excusal.

1652. When were the summons that you have been speaking of on this rate issued?—We have been summoning now for some six weeks. The rate would have been much further advanced had it not been for a difficulty that presented itself. The assistants that I have been speaking of, made demands in something like 30,000 cases; and when they were prepared to begin to summon, the stipendiary magistrate refused to issue the summonses on the ground that the rates had not been demanded by an overseer or assistant overseer, as required by the local Act. With the concurrence of the stipendiary magistrate, the overseers took the opinion of Mr. Phipson, the Queen's Counsel, to know whether the demands by these assistants were not legal ones under the general law, and whether the general law could not be made to apply to Birmingham. Mr. Phipson was not of that opinion. The consequence was that we had to begin afresh, and make demands in these between 30,000 and 40,000 cases again.

1653. And when were these demands first made?—Before Christmas last, or a large number of them were made before Christmas.

1654. So that a delay of some two or three months has been caused by a mistake in the persons summoning?—Yes.

1655. That mistake will be rectified in the future, I suppose?—It cannot be rectified unless the law is altered, because the Birmingham Local Act only empowers the guardians to appoint 12 assistant overseers, and that number is filled up.

1656. In what way can you suggest that the law should be altered?—That greater power should be given to the overseers or guardians for the appointment of officers.

1657. Mr. *Villiers.*] You want more assistance?—We want more powers. In Birmingham the rates must be demanded by an overseer himself, or an assistant overseer appointed under the local Act. The local Act empowers guardians to appoint 12. They have already appointed 12, independently, and the 12 assistants that I am speaking of. These assistants were appointed under another section of the Act of Parliament relating to paid officers. It is a very great question whether the guardians are not liable to be surcharged for the salaries of the assistants.

1658. They were not assistant overseers, if I understand you?—No; they were assistants to to the assistant overseers.

1659. And you had no power to appoint assistants that were not assistant overseers?—Not under the local Act.

1660. How can that be rectified?—The assistant overseers are now going over the ground again.

1661. They are not the paid assistants that we have just heard of?—They are paid assistants, but not the assistants to the assistant overseers.

Mr. *W. Thompson.*

2 April 1868.

1662. Sir *M. H. Beach.*] Then what are these assistants doing for their salaries?—In Birmingham the practice is, first, to deliver a demand note; secondly, to call and ask for the money. Now the overseers of Birmingham will continue that practice, I believe; so that in future, whilst the collector is making a first demand in one part of the parish, the assistant collector will be going and leaving a demand note in another part of the parish; and then when the collector himself takes the part of the parish that the assistant has made the first demand upon, the assistant will go round and make a second call where the collector has first made a demand. So that the assistant overseer himself will have demanded the rate in every instance.

1663. So that you will get over that difficulty in future?—It is not a satisfactory way, you will observe, because two men will be dealing with one set of books.

1664. Still, as far as delay of time is concerned, you will get over that difficulty in future?—Yes, I think so.

1665. Then at the present time there are 24 men being paid as assistants, if I understand you rightly? Eighteen collectors.

1666. Twelve additional collectors, and 12 original collectors, are there not?—No; six original collectors.

1667. Mr. *Villiers.*] I thought you said there were 12 paid assistants, that these assistants were not properly appointed under the Act, and that then you appointed them properly?—No; the Act of Parliament allows the guardians to appoint 12 assistant overseers. That number is filled up, or rather was filled up at the time of the passing of the Reform Act of last year; then extra officers were found necessary, and the guardians appointed 12 assistants to these assistant overseers. The 12 assistants to the assistant overseers demanded the rates from between 30,000 and 40,000 occupiers.

1668. We were just upon the point of how many persons are now engaged and paid for this business?—There are 12 extra collectors; there are six assistant overseers, and 12 assistants to them in the collection of the rates.

1669. I thought you said that 12 assistant overseers were appointed?—We have not 12 assistant overseers, only six assistant overseers, and 12 assistants to them.

1670. I thought you said that the full powers in the Act had been taken advantage of in the appointment of assistant overseers?—Yes; but I am an assistant overseer myself, for instance, and I do not collect rates. Then we have a surveyor who is an assistant overseer, who is solely engaged for the purpose of valuing property.

1671. Sir *M. H. Beach.*] By the plan you suggest, or by some alteration in the law, the difficulty may, in time, be got over, may it not?—I should hardly like to say so.

1672. But you have got over the difficulty of the summonses being issued already, because you have got your summonses?—But we have got some 10,000 to summon yet.

1673. But the difficulty I refer to was the difficulty that the stipendiary magistrate felt in granting summonses because the rates had not been legally demanded?—The assistant overseers will make a demand in each instance now.

1674. And therefore that difficulty will be got over, because the summonses will be granted in each case at once?—Yes.

1675. Therefore there will not be the same delay in future that there has been during the past few months?—No.

1676. And therefore your rate will be so far collected more quickly?—Yes.

1677. Can you suggest any better plan of excusal than that which at present prevails?—In places where there are paid officers for the purpose of collecting the rates, I think the overseers themselves should have a power of excusal, but where overseers collect the rates, I think then they should go to the magistrates in the same manner as they do now.

1678. Would you make it incumbent upon the parties appealing to go to the magistrates themselves?—Where the overseers collect the rates I would.

1679. Then you do not think that any alteration in that way could be made?—Yes, because you will observe that the instances of excusal would be very small in number in the cases where the overseers themselves collected the rates.

1680. It would only be in the smaller parishes?—Yes.

1681. In the larger parishes you would allow the overseers to excuse persons?—Yes.

1682. Might it not be better if the parties themselves appealed to the overseers, and then the overseers took the list to the magistrates?—If the list were taken to the magistrates and signed by them, instead of the amount being struck out from the rate book, or the column in the rate book being signed, it would save that trouble. But still I do not see what better information the magistrates could get than the overseers themselves, or that the magistrates would excuse cases that the overseers would not excuse.

1683. But there is an objection on the part of some people, is there not, to personally attending before the magistrates?—Yes, but it is very important that they should appear before some one.

1684. Do you think that it is important that they should appear before the magistrates, rather than before the overseers?—No, I do not, where paid officers collect the rates; I think it would be equally as good where there are paid officers to collect the rates, that they should appear before the overseers as before the magistrates.

1685. Perhaps you are aware that we were told that in Sheffield as regards the borough rates, the local Board had the power of excusal?—Yes, because I presume the local Board make the rates the same as overseers make the poor rate in other places.

1686. Do you think that it would be possible for a committee of the guardians to excuse a poor rate?—It would be possible, but it seems to me more immediately connected with the office of an overseer. You will observe that in Birmingham there are twelve overseers.

1687. *Chairman.*] Your overseers are not the ordinary overseers by law, but special overseers appointed under the local Act?—Yes.

1688. They are a board of overseers, in fact?—Yes, six are appointed every six months.

1689. Mr. *Lefevre.*] You told us that there are 39,000 houses under 12 *l.* which you have assessed under this late Act?—Yes.

1690. How many owners were assessed in respect of those 39,000 houses before the Reform Act?—To make a guess, I should say about 4,000.

1691. Then the result has been that you now have

have 39,000 separate assessments, instead of about 4,000?—We had the same number of assessments before. We have not altered the rate-book at all; we used to carry out the total amount to be collected in one sum for a string of houses, but each assessment was separate.

1692. But collections were made from 4,000, instead of 39,000 persons?—Yes.

1693. In how many of those 39,000 houses have the occupiers paid the rates?—Probably 15,000.

1694. Of those 15,000 do you know in how many cases landlords have paid the full rates, or half the rates?—I do not know, but I should say in a large number of cases.

1695. Should you say that in a large number of cases the landlords have paid the full rates?—No, I think not.

1696. Could you ascertain in how many cases they have done so?—Yes; about 5 per cent.

1697. A very considerable number have paid half the rates, you think?—Yes; about 85 per cent.

1698. In the cases where excusals have been made, is it within your knowledge whether any reduction of rent has been made, or not?—I have not heard of any reduction of rent in Birmingham.

1699. The result is therefore, that the tenant has been excused only the additional rate which has been thrown upon him by the Reform Act, not the original rate which was levied upon the owner under the compounding Act?—I have omitted to state this, which perhaps would throw some light upon the subject, that there are a large number of owners in Birmingham who will not make an allowance to the tenants until they have paid the full amount of the rate and shown them a receipt for the money. That is to say, they will not make an allowance either of the original amount which they used to pay as compound rates, or of the 50 per cent. they have promised to pay now, until the tenant himself has paid the full amount of the rate, and produced to the owner the receipt for it.

1700. Have there been many cases in which the occupiers have not paid a portion of the rate, but in which the owners have paid a portion of the rate to the parish?—A good number.

1701. I think you told us that 3,000 persons have already been excused payment of rates?—No, I said that 3,000 cases have already been considered, and that out of those cases the overseers were prepared to recommend about half for excusal.

1702. You expect that about 5,000 will be excused payment?—About 5,000.

1703. In those cases has there been any reduction of rent by the landlord within your knowledge?—No.

1704. The result will be therefore, that the landlord will get the rate which he formerly paid to the parish?—In those cases where he has not paid part of the rate; the instances of part payment in that number are few.

1705. And the tenant will get no advantage from the excusal except that he is not obliged to pay the increased rate put upon him by the Reform Act?—No other advantage.

1706. Not the advantage of excusal from the original rate which the owner paid?—No.

1707. The result therefore is that the landlord gains the amount of rate which he formerly paid to the parish, and the tenant does not get the full advantage of the excusal?—Just so.

1708. Are the tenancies of that class of property in Birmingham generally weekly?—Yes.

1709. Mr. *Trevelyan.*] Who has the responsibility of arranging the amount of the rate to be levied in each particular quarter?—The overseer.

1710. And are they absolute on that point?—The guardians make out an estimate of their requirements, and then it is considered by the overseers, and the overseers have full powers to make what rate they deem necessary.

1711. And the overseer might levy much the larger half of a half-year's rate in a particular quarter, if he chose?—If he chose to do so.

1712. And there would be nobody to have any hold of him whatever?—I apprehend that if he levied such an amount as there could be no reason for doing, an appeal might be made against that rate.

1713. Where would that appeal lie?—To the quarter sessions.

1714. And who could make it?—Any person rated could appeal against the rate.

1715. And it would be tried at the quarter sessions, you say?—Yes.

1716. Mr. *Lefevre.*] You told me just now that there are only 15,000 houses out of the 39,000 houses below 12 *l.*, in respect of which the poor rates have been paid?—Yes.

1717. In what way are the other 24,000 accounted for?—Six thousand to be excused, 5,300 to be apportioned, and 12,000 to be summoned or otherwise accounted for.

1718. Colonel *Hogg.*] You said that under the composition, a rate of 2 *s.* in the pound on 38,764 houses brought 10,500 *l.*, did you not?—£. 10,560.

1719. Under the present Act you say the same rate produces 23,200 *l.*?—Yes.

1720. And that makes a difference of about 12,700 *l.*?—Yes.

1721. Somebody must have paid that 12,700 *l.* before. What I mean is that if you can get 12,700 *l.* more now, you must have had an increased rate in the pound before, in order to make up that money?—Yes.

1722. And the poorer parishioners will benefit now if you get that much more money by the rate?—The larger rate-payers will benefit.

1723. How?—Because they have had to pay that amount up to the present time. This 12,640 *l.* if it were paid would come from the smaller occupiers.

1724. Then if the smaller occupiers have a less rate in the pound, surely they would benefit in that way, and be recouped again?—It appears to me that those who were the ratepayers before the passing of the Reform Act must derive the benefit, because a reduced rate will be made, and they will not pay so much.

1725. But supposing that the occupiers are able to deduct the rates from their rents now, the landlords will pay all the same, so that the higher class, the richer people, will not benefit at all, and I think you said before that if a man did pay his rate, he would deduct it from his rent?—It appears to me that the larger ratepayer must be the person deriving the benefit.

1726. If the occupier can pay the rate and deduct that rate from his landlord surely he benefits?—The tenant benefits; but I am not speaking of landlords; I am speaking of other ratepayers.

1727. *Chairman.*]

Mr. *W. Thompson.*

2 April 1868.

1727. *Chairman.*] You mean that the occupiers of property above 12 *l.*, will have their rate reduced in proportion as occupiers below 12 *l.* contribute more to the total amount?—Yes.

1728. Colonel *Hogg.*] Had you many summonses before this Act to issue?—Yes, I think between 4,000 and 5,000 a rate.

1729. And a rate took place every six months?—Yes.

1730. And now how many have you?—8,000 we have issued, and probably 10,000 we have got to issue.

1731. And you cannot tell yet what amount you are likely to get?—No.

1732. Mr. *Villiers.*] That 1,600 *l.* a year that is entailed upon the parish, owing to the increased cost of collection, will be charged upon the rates?—Yes.

1733. Mr. *Hibbert.*] You stated that before, under the composition system, you collected on a 2 *s.* rate on houses, up to a rateable value of 12 *l.*, 10,500 *l.*?—Yes.

1734. And that the full rate now under the present system should amount to 23,200 *l.*?—Yes.

1735. Then you say that already you have collected of that sum 10,000 *l.*?—Yes.

1736. Can you give any idea of what amount you will be able to collect out of the 13,000 *l.* which is still unpaid; will you be able to obtain one-half of that sum, do you think?—I should think not.

1737. What proportion of it do you suppose you will be able to get?—Probably 4,000 *l.*

1738. So that supposing you got 4,000 *l.*, you would receive under the present system something like 14,000 *l.* against 10,500 *l.*?—Yes.

1739. What are the additional expenses under the present system?—£. 1,600.

1740. Against that additional expense of 1,600 *l.* you have an additional sum received of something like 3,500 *l.*, supposing that your estimate is a correct one?—Yes.

1741. Is it not probable that when the first difficulty of the system is got over, you will receive almost a larger amount afterwards than you have done at present from the same class of people?—I have no doubt that, the longer it goes on, the number of difficulties will considerably vanish.

1742. And is it not probable also that the longer it goes on the less will be the additional expense of these assistant collectors?—I should hardly like to say so, as far as my present experience goes.

1743. What is the mode of obtaining the rateable value in Birmingham. After you have obtained the gross value, what amount of deduction do you allow to obtain the rateable value for houses under 12 *l.*—That I cannot tell you, inasmuch as the whole of the assessments have been made by a duly appointed surveyor.

1744. Can you tell me what rental this 12 *l.* rateable value represents?—Yes, 12 *l.* rateable value would be a rental of 8 *s.* per week, or 20 *l.* 16 *s.* per year.

1745. So that really the system which has been in force in Birmingham has been relieving tenants much above the class that you would think it desirable to relieve, namely, the poorer class?—Yes.

1746. Can you tell me the number of separate assessments between 8 *l.* and 12 *l.*?—No.

1747. Or the amount of rate which would be paid for those separate assessments between 8 *l.* and 12 *l.* Yes, I can tell you that. Between 8 *l.* and 12 *l.* the amount would be 2,300 *l.*

1748. That is the full rate you mean, I suppose?—No, that is the composition, it would be 3,460 *l.*

1749. Then in those cases between 12 *l.* and 8 *l.* under the present system, I presume, there will not be much loss out of the 3,460 *l.*?—No; I should say that the rate should come in well upon these.

1750. Can you tell me the amount between 8 *l.* and 5 *l.*?—Between 8 *l.* and 5 *l.* it would be 10,024 *l.*

1751. Do you know whether any large proportion of that amount between 8 *l.* and 5 *l.* would be difficult to collect?—I think that it would be difficult in cases to collect between 5 *l.* and 6 *l.*, or rather up to 6 *l.* inclusive.

1752. What amount would that represent?—That I cannot give you.

1753. With respect to the mode of excusal, you say that the plan which you have adopted in Birmingham is to go before the magistrates, or is that the plan you propose?—The law requires that.

1754. How is it that in other places the overseers undertake to excuse those who are unable to pay the rates?—Unless there is some local provision it is not in accordance with the law.

1755. You presume, because you are under a local Act that you are not under the general law?—No, the general law guides us in this respect.

1756. Perhaps you are aware that evidence was given on the last occasion in respect to the overseers of Sheffield, that they sit and hear cases of excusals, and undertake to excuse persons, and that they do that, I presume, under the general law?—I could not understand the witness's evidence in that respect. It appeared to me, from what he said, that they were under the general law, and yet they did not go before the justices to get the excusals made.

1757. This question was put to Mr. Saunders, "Do the Board of Guardians take upon themselves the duty of excusing people from payment of rates?" and his reply was, "The overseers do it," and then again he was asked, "Are your overseers the ordinary overseers, or overseers appointed specially?" and his reply was "the ordinary overseers." And then he was asked, "Do the overseers themselves hear these appeals?" and he said "Yes?"—I think that Mr. Saunders must have been mistaken.

1758. You think that he must have been mistaken, or that the overseers of Sheffield have not been acting according to law?—Yes.

1759. With respect to the mode of excusal, do you think that it would be an improvement instead of allowing the overseers to excuse, that it should be done by the Board of Guardians?—I think that the overseers would be even a better body than the Board of Guardians to hear those cases.

1760. Would not there be an advantage in the Board of Guardians hearing these cases in consequence of their having the opportunity of calling the relieving officers before them to state the circumstances of each person?—Yes; that would be an advantage.

1761. And on that account they would be a better body than the overseers?—Yes, in that respect.

1762. The

1762. The overseers have not the power to call the relieving officers before them to give them that information?—No, but I have no doubt that in almost every instance they would be able to get at the information they required.

1763. Mr. *Kekewich.*] You mentioned occupiers down to a 6 *l.* rateable value; what rental would that be?—£. 6 rateable value would be a rental of 4 *s.* a week, or 10 *l.* 8 *s.* a year.

1764. £. 6 rateable value would represent about 10 *l.* rent?—Yes.

1765. And is that the class of house in which the artizans of Birmingham live?—Yes.

1766. What are the lowest rented houses in Birmingham as a class; are they 3 *l.* or 4 *l.* a year?—Yes; 3 *l.* is very low. A great number of the small occupiers occupy houses up to 10 *l.* rent.

1767. That is 6 *l.* rateable value, you say?—Yes.

1768. And that is the class of houses in Birmingham generally occupied by the artizans?—The 6 *l.* rateable value houses would be largely occupied by artizans.

1769. A man occupying a 10 *l.* house is perfectly well able to pay his rates, is he not?—Well, one would imagine so, but we have a large number of applications for excusal of rate at that rateable value.

1770. Do you mean that you have a large number of applications to excuse rates from persons occupying houses of 10 *l.* rental?—Yes, that probably would arise from the illness of the man, or from want of work, or illness in the family, or something of that sort.

1771. But, generally speaking, if a man rents a 10 *l.* house, and is in good work, he is perfectly able to pay his rates?—I should say so.

1772. Mr. *Hamilton.*] What would be the weekly rent of this 10 *l.* house?—4 *s.*; it is a 6 *l.* rateable value; 10 *l.* 8 *s.* would be the yearly rent.

1773. *Chairman.*] When you say 6 *l.* rateable value, you mean 6 *l.* rateable value irrespective of any composition?—Yes.

1774. The composition is deducted after that rateable value has been arrived at, is it not?—When the Composition Act was in force, the rateable value was not reduced a third, a half, or two-thirds.

1775. The composition, you mean, was taken entirely upon the rate?—Upon the amount of the rate itself.

1776. Mr. *Hamilton.*] You said that the weekly rent of the 10 *l.* house would be one-fifty-second part of that, or at least that is what the figure you gave amounted to?—Yes.

1777. But is that the case; take the case of a house at 4 *s.* a week, would the annual rental of that house be estimated at 10 *l.*?—I have not got the gross estimated rental.

1778. Not the gross estimated rental but the gross annual rental I speak of?—At 4 *s.* it would, but probably the house would not bring that amount in.

1779. Is it not the case that if a tenant took the house by the year he would pay less per week than if he only took it from week to week?—I hardly see the force of your question; I stated that 4 *s.* per week was 10 *l.* 8 *s.* per year rent.

1780. *Chairman.*] The question is this; supposing the person does not take a house by the week and pays 4 *s.* a week, but takes it as a yearly tenant and pays a yearly rent, would he pay, then, 10 *l.* a year rent or pay some lower rent?—I should think that he would pay some lower rent.

1781. What would it be?—I have no means of knowing.

1782. Mr. *Hamilton.*] Take the case of a house at 3 *s.* a week, how would you arrive at the gross estimated rental, the landlord under the old system paying the rates?—I am not in a position to answer that question; the whole of the assessment for Birmingham having been made by a duly appointed officer.

1783. The rateable value of a house of 3 *s.* a week would be what?—4 *l.* 10 *s.*

1784. And what would the total rates amount to in the pound?—They were 4 *s.* the last year.

1785. *Chairman.*] You were going to state the total amount of the poor rate, I think?—£. 71,874.

1786. Mr. *Hamilton.*] You stated just now that under the old system there were a good many cases summoned before the magistrates?—Yes.

1787. Were a good many owners summoned?—No.

1788. Were no owners summoned?—Only exceptionally.

1789. What class of people were they who were summoned under the old system?—Large rate-payers.

1790. More from unpunctuality than anything else?—Some of them said that the amount which they would have to pay would be of such use to them that they could afford to pay the cost of the summons sooner than pay it beforehand.

1791. Can you tell me what the number of excusals was under the old system?—Not 20 a year.

1792. And this year you say that already out of 3,000 cases inquired into there are 1,500 excused?—Yes; at least the overseers are prepared to recommend those to the justices.

1793. As to those 12,000 rates that you said were not paid, those were 12,000 occupiers, were they not?—Yes; but you must really take those figures for what they are worth; merely as approximate figures.

1794. There was no question of void houses; it was 12,000 occupiers?—Yes.

1795. You said that considerable dissatisfaction existed in Birmingham at the operation of the new system; do you think that that dissatisfaction is likely to diminish?—It is not likely that the dissatisfaction will diminish with the lower class of occupiers.

1796. You think that it will continue, because they will continue to feel it a hardship?—Yes; and we shall be continually receiving applications for excusal as we are now.

1797. Do you think that the upper class of rate-payers, who paid the full rate under the old system, felt dissatisfied at those who were under the limit paying less than the full rate?—I never heard them express that feeling.

1798. I think you stated, did you not, that where the landlord pays the whole rate he has increased the rent under a private arrangement?—Yes.

1799. And, therefore, to the extent of that increase these small occupiers are damaged by the change?—Just so.

1800. Mr. *Villiers.*] With regard to your experience, you are an overseer yourself, are you not?—Assistant overseer and levy clerk.

Mr. *W. Thompson.*

2 April 1868.

1801. Is it not your opinion that in populous districts like Birmingham and other large towns, it is always for the convenience of the district, as well as for the comfort of the poor, that below a certain value the owner should be made liable and not the occupier?—I think so; in the case of Birmingham, I think it should be so up to 6*l.* rateable value.

1802. That is the result of your previous experience, which is confirmed by what you have seen under the operation of the Reform Act?—Yes.

1803. *Chairman.*] Is it your opinion that a man of small means can pay a rate if he pays it by the week, when it is extremely oppressive to him to be called upon to pay a large sum at the end of the half year?—Yes.

1804. And that he may fail to pay at the end of the half year what he otherwise would pay weekly?—Yes.

1805. Mr. *Villiers.*] Is the opinion which you have expressed as to the question when the occupier should be made liable the prevailing opinion in Birmingham, or the opinion of the poor people themselves?—Yes, the prevailing opinion.

1806. It would be a source of satisfaction to them to know, even if they had to pay something more in rent, that for houses below a certain value they should not be liable to be rated as occupiers?—Yes. You see if you go to these poor people and ask them for 8*s.* or 10*s.*, they cannot pay you, but if a penny or twopence a week extra is paid in rent they do not feel it.

1807. *Chairman.*] Is it found in their trade societies, and benefit societies, and other matters, to be for their convenience that they should make their contributions weekly?—Yes, I believe so.

1808. And in the end, do they not pay much more weekly than if they paid these sums half-yearly?—Yes, I believe so.

1809. Mr. *Trevelyan.*] Is it, on the whole, morally and socially an advantage for a poor man to be able to move quickly; for instance, when he has got a drunken or bad neighbour?—I should think so.

1810. Do you think that the fact of paying his rates quarterly or half-yearly, instead of weekly and imperceptibly, makes it less easy for him to move at a short notice?—No doubt about it; he could move more quickly if he paid weekly.

1811. *Chairman.*] Are there any means by which if he pays the rate, he can get an adjustment of the rate with anybody else after he has once paid it?—No.

1812. Are you aware whether there is any remedy at all by which a person, if he has paid the rate in full for a longer time than he is in occupation, and then leaves the premises, can get anybody else to pay him back again?—No.

1813. If he pays the rate, the only mode which he has of legally reimbursing himself would be to remain in the premises till he has been able to get an occupation co-extensive with the period which he paid the rate for?—Yes.

1814. Mr. *Hibbert.*] You said just now that there were advantages to a man who was not called upon to pay his own rate; what were the advantages?—I said that he would be enabled to move more quickly if he were a weekly tenant instead of a quarterly tenant.

1815. *Chairman.*] If a man has to pay no rates, his whole contract begins and ends with the week?—Yes.

1816. He has no contingent liabilities of any kind, and he can leave the premises at once, and there is an end of the transaction; whereas if he has to pay rates, the transaction does not end with the week, but it may be that he has incurred a liability hanging over him, or has to pay something hanging over him?—Yes.

1817. Mr. *Lefevre.*] If his liability for his rent is weekly, you think it is desirable that his liability for rates and other things should be weekly?—Yes.

1818. Mr. *Powell.*] I understood you to say, in answer to an honourable Member, that if the tenant paid the part of a rate, but not the whole, the landlord declined, as a matter of practice, to deduct from the rent that portion?—The landlord does not disturb the rent, but pays the amount which he used to pay under the composition.

1819. Mr. *Hamilton.*] The effect of the composition was to make the landlord liable for a portion of the rate subject to discount. Do you see any objection to such an alteration of the law as would make him liable for the full rate, exempting the tenant entirely, and leaving the landlord to make what arrangement he liked?—There would be several difficulties in the way of that, bad tenants, void houses, and runaways.

1820. Mr. *Lefevre.*] It would throw considerable additional difficulties upon the landlord, you think?—Yes.

1821. *Chairman.*] He would have in that case to be allowed for tenants running away, and not paying rent, or tenants not occupying at all?—Yes.

1822. Mr. *Lefevre.*] Would it not be an additional burden upon small houses?—No doubt about it.

1823. And therefore ultimately it would fall upon the tenant?—Yes. There is one observation which I should like to make. I think it would be well if a general provision were made similar to the 12th section of the Aston Local Act: that section is this, "That if the name of any person liable to be rated to the poor rate, highway rate, borough rate, county rate, lighting, watching and cleansing rate, gaol rate of the said parish of Aston, or of any hamlet within such parish, shall be omitted from any rate, or if any error shall be made in any name, or if any person after the making of any rate shall become the owner or occupier of any tenement in the said parish, or any hamlet within the said parish, or shall become liable to be rated in respect of any tenement by virtue of this Act, it shall be lawful for the officer authorised to make or collect the rate, at any time after the discovery of any such omission or error, or new ownership, occupancy or liability as aforesaid, to cause the name of every such person to be corrected, or added to, or substituted in such rate, and every such person shall be deemed, to all intents and purposes, to be properly rated as from the time he shall have notice of such alteration, although such rate may have been previously allowed and published; provided always, that any person whose name shall be so inserted in any such rate may appeal against the same at the next practicable general quarter sessions of the peace for the county of Warwick, or the borough of Birmingham, as the case may be, which shall be holden after such insertion of his name, he giving the notice of such appeal, with the grounds thereof, in manner hereinbefore mentioned, to the officer authorised

authorised to make or collect the rate, against which he shall so appeal."

1824. *Chairman.*] Do you know the circumstances in connection with the collection of rates that led to these local Acts being obtained?—I may mention that in a conversation with Mr. Pearson, the clerk to the guardians of Aston yesterday, he told me that between 6 *l.* and 7 *l.* they received more before their local Act was passed than they receive now; that between 5 *l.* and 6 *l.* they received about the same, but that under 5*l.* they are benefited by the local Act. The reasons are set out in the preamble of the Aston Act. It says, "Whereas the parish of Aston juxta Birmingham, in the county of Warwick, consists of several hamlets, is large and populous, and contains a great number of small tenements, and in consequence of the inability of the occupiers of such tenements to pay the poor rates, highway rates, borough rates, county rates, lighting, watching and cleansing rates, and gaol rates thereupon imposed, the same are, in a great measure, rendered unproductive, and it is expedient, therefore, that better provision should be made for the rating of such small tenements to such several rates, and for the collection of such rates."

Mr. *W. Thompson.*

2 April 1868.

Mr. Joseph Watts Hemmings, called in; and Examined.

1825. *Chairman.*] What is your occupation?—I am an Overseer of the parish of Brighton.

1826. Have you ever been guardian?—I am *ex officio* guardian. I have been two years overseer, and am just appointed for the third year.

1827. Are the overseers in Brighton the ordinary overseers?—They are appointed by the magistrates.

1828. What is the municipal administration of Brighton?—We have a Municipal Incorporation Act, and a Local Government Act adopted afterwards, the Local Government Act of 1858.

1829. Was the Corporation established by a charter granted under the Municipal Corporation Act?—The charter was granted about 12 or 14 years ago. We had a local Act previous to that, and were governed by commissioners.

1830. Is the municipal borough conterminous with the Parliamentary borough?—No, we have the parish of Hove included in the Parliamentary borough.

1831. That is not under the municipal administration?—No.

1832. Is there one Board of Guardians for the whole borough?—One parish, Hove, is not included.

1833. There is a Board of Guardians for the parish of Brighton?—Yes.

1834. And Hove, which is within the borough, is in a union with several other parishes?—Yes.

1835. Brighton is a union of itself, is it not?—Yes.

1836. How many different rates have you assessed in Brighton?—We have the poor rate, which includes the borough rate; the watch rate, which is collected with the poor rate by the same collectors, and the Pavilion rate, which is a special rate for the purchase of the Pavilion.

1837. Is that a separate rate?—That is collected with the general district rate as it is called; and then we have a general district rate. We have also a coal duty, which is appropriated to the general district rate expenditure.

1838. Does the general district rate include paving, lighting, and sewerage?—Yes, paving, lighting, and sewerage.

1839. Have you a municipal water rate?—No, the water is supplied by a company.

1840. Is the district rate collected and paid out of the poor rate, or is it a separate rate?—The general district rate, and the Pavilion rate, and the coal duties are collected by the municipal authorities. The poor rate and the watch rate are collected by the poor rate collectors.

1841. Mr. *Woodd.*] The poor rate and the watch rate are collected separately?—On the same demand paper.

1842. But they form two separate items?—Yes.

1843. *Chairman.*] They are two separate rates, in fact?—Yes.

1844. By whom is the watch rate assessed?—By the watch committee of the Town Council. They send an order to the overseers to collect certain sums of money, and we collect it through our collectors with the poor rate.

1845. By a separate rate, however?—Yes.

1846. Mr. *Hamilton.*] But still in the poor rate?—Not in the poor rate; it is collected by the poor rate collectors. The notices are made out for the poor rate so much, and for the watch rate so much.

1847. *Chairman.*] Then there are two sets of collectors in Brighton?—Yes, two town rate collectors, and two poor rate collectors.

1848. Are there separate assessments made for these rates, or do the municipal authorities accept poor rate valuation?—The municipal authorities accept the valuation of the assessor who acts under the instruction of the overseers.

1849. Do the municipal authorities accept that list for the purpose of rating, as regards voting, both as regards owners and occupiers, or did they before the Act of last year?—They follow our rating.

1850. Have they a separate rate book, or one rate book with two lists in it?—They have a separate rate book.

1851. Before the Act of last Session, what were the powers of the Board of Guardians with reference to small tenements?—We compounded up to a rateable value of 10 *l.* a year.

1852. Was that under a local Act?—Yes.

1853. Was all property under that Act, of which the rateable value was within that sum, subject to its provisions?—Yes; we only compounded up to 10 *l*, but I believe that the Act gave us power to compound up to 20 *l.*

1854. With whom does it rest under that Act to fix the limit to which the Act shall be applied?—It rests with the Board of Guardians as far as the poor rate is concerned, and with the Commissioners as far as the town rate is concerned, that is to say, with the municipal authorities now.

1855. Did they fix the rateable value or the rent of 10 *l.* as the limit?—The rateable value.

1856. What are the rates of deduction when they assess owners instead of occupiers?—Fifty per cent.

1857. For all property?—Yes, the landlord pays whether the house is full or empty.

1858. Then there is no distinction between assessing an owner without reference to the composition for empty property, and assessing him with

Mr. *J. W. Hemmings.*

Mr. *J. W. Hemmings.*

2 April 1868.

with reference to that?—Compounding for property has been voluntary in all cases, I think; we have allowed them a 50 per cent. deduction, they guaranteeing at all times to pay the rates as demanded.

1859. Is it optional with the tenant to make the composition or not, or is it compulsory upon him if the authorities desire it?—There is power to compel a landlord to enter into composition, I believe, but it is entirely voluntary as far as we have carried it.

1860. Is there power to rate the owner for property above the annual value of 10 *l.*, say, when it is not occupied by a permanent tenant?—I am not aware of any such power.

1861. What do you do with regard to furnished houses in Brighton?—We rate the tenant who lets the house as furnished.

1862. You call him the occupier though he does not occupy it?—Yes.

1863. Have you any provision in your local Act to treat him as the occupier?—No.

1864. Are you sure of that?—I am not sure; but he is really the occupier in such furnished houses.

1865. But if a person who owns a house with the furniture in it never lives in it, but lets it out, from time to time, have you any authority for saying that he is the occupier?—He is only away temporarily between the lets; he occupies it himself, or somebody for him; most of our lodging-houses are let from month to month, or for two or three months; when the house is vacant, the tenant occupies it himself, or somebody for him, and pays rates for it.

1866. Do we rightly understand you to say that you have no power under your special Act to rate premises that are in the hands of the owner, and that are let from week to week, or are let furnished?—I do not know of any such provision.

1867. Under the Act you have referred to, how do you deal with the property under 10 *l.*; do you put the name of the occupier in the rate-book?—The name of the party compounding, that is to say, the owner, has been taken generally; we have not taken any trouble to get the occupier's name until since the passing of the Reform Act.

1868. But before the passing of the Reform Act, if the person rated owned several premises, did you bracket them all together?—We rated the properties separately, but in the same name.

1869. Each house was rated separately, and the amount put against each house?—Yes.

1870. And you then merely bracketed them together, and entered the name of the person who was to pay the rate without entering the name of the occupier?—Yes; we took no trouble to get the name of the occupier.

1871. What was the deduction made from the amount of the rate in consequence of the composition?—Fifty per cent.

1872. In all cases?—In all cases.

1873. Were these rates collected by stipendiary officers or by the overseer?—The poor rates are collected by poor rate collectors appointed by the vestry, who have the authority of overseers.

1874. And the other rates?—The other rates are collected by persons appointed by the town council.

1875. And paid by them, I suppose?—And paid by them.

1876. Before the passing of the Act, what was the amount of a rate?—A 2 *s.* rate produces now about 35,000 *l.*

1877. How much of that rate was in respect of premises under 10 *l.*?—I think 4,000 *l.* would be the compounding rate; that is to say, the full rate which the owner compounded for would be 4,000 *l.*

1878. The full rate in respect of the premises under 10 *l.* at 2 *s.* would have been 4,000 *l.*?—Yes.

1879. How much did you actually rate them at on the owners of those premises?—That was the amount of our compounding. We had 6,500 assessments, or about that, compounded for, and the 2 *s.* full rate on that would be 4,000 *l.*, which, compounded for, would produce 2,000 *l.*

1880. Did you collect that compounded rate easily, or had you any trouble?—Easily; our allowances on the score of poverty did not amount to 40 *l.* a rate before the passing of this late Act.

1881. Were those allowances made in respect of property compounded for, or in respect of property above 10 *l.*?—Those were peculiar cases where parties were too poor to pay.

1882. Those were not cases of owners being unable to pay, were they?—Occasionally we have a case of that kind, where a party has scarcely anything to live upon.

1883. In that case is he an owner or a sub-tenant?—Those were special cases of poverty entirely.

1884. Exceptional cases?—Yes, exceptional cases, and for a very small amount.

1885. With regard to your rate on premises above 10 *l.*, was that collected also without loss?—Yes; that sum which I have mentioned was all that we lost by actual allowances on the whole rate.

1886. Since the passing of the Reform Act, what has been done?—We have not yet completed this rate, but at present we have agreed to recommend the magistrates' allowances to the extent of, I think, about 800 *l.* for about 1,300 applicants.

1887. On making your new rate, did you succeed in putting in all the occupier's names?—As near as possible; we paid our collectors extra for the purpose of collecting the names.

1888. How many new names did they insert in the rate book?—Nearly 6,000.

1889. How many owners would there have been previously on the rate book for that number?—I can hardly tell you; I should think not more than a sixth of that number. Some compounded for a large number of houses. That is only an estimate.

1890. Do you think that the names have been accurately entered in the rate book?—As far as they could be obtained, I think they have. On going through the allowances we should have found errors if there had been many, but we have found very few errors indeed.

1891. How many of those persons occupying premises assessed under 10 *l.* have now paid?—It is impossible to say till the rate is closed.

1892. How many have as yet paid?—That I cannot tell you without applying to the collectors themselves. We have not their returns till the rate is closed.

1893. How many applications have you had to be excused the payment of those rates?—I have sat at the examination of 1,300 cases myself. We shall not have many more.

1894. How do you dispose of those cases?—Wherever we saw that it was necessary, we agreed

agreed to recommend them to the magistrate to be allowed.

1895. How many did you so recommend?—Nearly every case that was brought up by the collectors we have had to excuse. They were very carefully brought up by the collectors.

1896. Is it your opinion that, with that exception, the rest will be ultimately collected?—We shall still have a considerable allowance for empty houses, and in some cases where a portion of the rates has been taken by the collector, we shall have to inquire into those cases and sanction them.

1897. Have you many removals?—I am informed by the collector of one of our districts that he has had a great many removals, and consequently much loss of rate.

1898. You have not found it practicable to follow the occupier?—If we did, I do not apprehend we could take anything.

1899. Mr. *Shaw Lefevre.*] When was the rate made?—Last October.

1900. *Chairman.*] When do you expect that the collection of this rate will finish?—In about three weeks or a month we hope.

1901. Do you know whether in consequence of this change, any arrangements have been made between the tenants and their landlords?—There are varieties of ways of dealing with the property on the part of the landlords. We have had extreme cases in which the landlord has not only refused to pay the rate altogether, but has actually made an addition to the rent. We have had many cases in which the landlord has made no deduction of rent, nor had anything to do with the rate. We have some landlords that are willing to pay half if the tenant will pay the other half, and some landlords that are willing to pay the whole rate if the tenant will pay an additional sum for the rent.

1902. Have any of the landlords paid the rate to the overseers?—Yes; not to any large extent, but still they have paid.

1903. When they pay, do they pay themselves and get a receipt for themselves?—They pay in the name of the occupier, but take the receipt themselves; the occupier now is rated, a demand is made on every occupier, and where the landlords pay, those demands are handed to them, and paid by them, and a receipt given to them in the name of the occupier, as having paid on behalf of the occupier.

1904. What do you consider to be the inconveniences and difficulties to which Brighton has been subject, in consequence of the change of system?—The inconvenience is, that we have to collect the rates from very poor tenants, and that there are so many cases of excusal.

1905. Have you had to pay more to your officers?—Yes; we applied to the Vestry for power to pay our two officers more, and we paid them 100*l.* each for collecting the names of the occupiers and for collecting this rate now running out.

1906. Do you expect to collect more than you did before?—I do not think that we shall lose anything, I think we shall gain a little, but it is rather doubtful.

1907. Have you collected as much as 2,000*l.* on the small property?—I do not know.

1908. Sir *M. H. Beach.*] Do you know how much you have collected altogether?—No; there is a considerable amount still uncollected, we shall know in about three weeks.

1909. You do not know now how much you have collected?—No; not as applying to the smaller houses, we have only a report of the total amount collected.

1910. *Chairman.*] You have two systems now going on in Brighton, have you not; one that of collecting in full for the poor rate and watch rate, and the other, the system of composition as regards the general rate?—No; they followed the poor rate and abolished composition at the same time.

1911. By their act?—By their own act.

1912. Have they the power to put an end to composition under their Local Act?—They have done so, and it has not been questioned.

1913. Mr. *Woodd.*] Who have done so?—The Town Council.

1914. Mr. *Hamilton.*] They have abolished composition altogether, you say?—Yes.

1915. *Chairman.*] So that there are now no rates in Brighton, for which any composition is made?—None at all.

1916. They are all levied in full upon the occupiers?—Yes.

1917. You have two separate sets of collectors going over the borough, collecting two separate sets of rates?—Yes.

1918. I understood you to say that the town council have a power under their Local Act to put the composition in force or not as they please?—They have assumed it, and I believe they have the power.

1919. Can you inform the Committee whether the population occupying small tenements in Brighton is a moveable population or a fixed one?—It is as stationary as any part of our population, I think. Generally, of course a poor population are frequently moving, but our lower population are not moving specially, frequently.

1920. Can you give us any idea of the proportion of removals you are likely to find among the occupiers in making the rate book?—No, I cannot say that till we have had some experience.

1921. Sir *M. H. Beach*] Then you rather seem to be of opinion that experience generally is required before any final opinion can be formed?—We experience the difficulties now. They came immediately, whether they will be able to be removed by experience is another matter; I think not.

1922. You experience the annoyance of applications for excusal, and additional trouble?—Yes, I have already had six meetings at which I have sat in the chair to hear applications for excusal, none of which we should have had otherwise.

1923. But if the result of further expense be the collection of more money you will not object then, I suppose?—Yes, I should.

1924. Why?—Because it would take up more time.

1925. But those whose time is generally taken up by it, are paid officers, I suppose?—I apprehend that the allowances would be always recommended by unpaid officers. Seeing the large additional amount of work we had, we recommended the vestry that the town should be divided into three districts, to which the vestry agreed. We went up again to elect a collector, and they refused to elect him. Our new ratepayers felt their power, and would not allow us our third collector, so that now we have double

Mr. *J. W. Hemmings.*
—
2 April 1868.

the work being done by the same collectors with no additional remuneration at present.

1926. I suppose that part of the extra payments that have been lately made, have been on account of the trouble of putting the names on the rate book?—Yes.

1927. That trouble will not be so great in future?—No; we proposed to give them half that amount in future until they have a third collector.

1928. Can you give any idea how many more claims for excusal you are likely to have?—I think we have examined the last of those cases, but we have reports from the collector of cases where they have taken a portion only of the rates.

1929. How much does the number of excusals amount to?—One thousand three hundred.

1930. You do not expect to excuse any more?—Not in full.

1931. Mr. *Shaw Lefevre.*] Do you consider yourselves at liberty to excuse half the rate without referring the case to the magistrates?—There is an allowance committee appointed by the guardians of which the overseers and the parish officers are ex-officio members; they make a list of such cases, and recommend the magistrates to allow them, and they usually do so.

1932. Sir *M. H. Beach.*] Can you give us the amount of the rate collected up to the present time?—I cannot state that now.

1933. Mr. *Woodd.*] You told us that some landlords had raised their rents, as well as refused to pay their rates?—Yes.

1934. How do you account for that?—I cannot account for it; I can only say that they have done it. It has been only in one or two cases that they have raised the rents.

1935. In your opinion at present it is quite too early to form an opinion as to the working of the system altogether?—That it is worse than the other I am fully satisfied.

1936. As a matter of individual convenience you mean?—And as regards the satisfaction of the public.

1937. Do not you admit that every person who chooses to enter into your position has certain duties to perform, which must be performed by him without considering whether they suit his own convenience?—I cannot help myself; I am appointed by the magistrates. I am appointed for a third year now.

1938. Is it usual to appoint a person an overseer for more than one year?—Two years is the usual time.

1939. Is it optional whether you serve beyond that?—If they appoint you again you must serve, they do not usually.

1940. Your trouble will be over after this year, then?—Yes, individually.

1941. You would have no more objection then to the new system?—Personally, none.

1942. Mr. *Goschen.*] Is the objection at Brighton to the new regulations confined to the overseers and the board of guardians, who have the trouble?—The system is generally disliked by those in authority, who have the care of collecting the rates.

1943. But are those the only people in Brighton who object to it?—The poor people themselves object to it, and many of the landlords.

1944. So that it is not only a question of the overseers having more trouble from it, but the landlords and the tenants also dislike it?—Except where parties have absolutely made a profit by the compounding being abolished, I believe that the old system is universally preferred.

1945. In all cases, except where the landlord has been able to get rid of the rates without having his rent put down, there is a general dissatisfaction with the new system?—Yes, there is. In the 1,300 cases which we have allowe d, or recommended to be allowed, no reduction of rent has taken place in any single instance. The whole of that amount is about 800 *l.*, I think, and 400 *l.* of that will go direct into the pocket of the landlord, which otherwise would have been paid by them as rates.

1946. Do you think that the town of Brighton will think that an excellent change has been made in the law, provided that there are more rates collected?—No.

1947. They will not think that a sufficient indemnity for the trouble and inconvenience?—No.

1948. Mr. *Shaw Lefevre.*] You say that in the 1,300 cases in which rates have been excused, you have not known a single case in which the landlord reduced the rent?—Not one.

1949. The landlords have pocketed the 400 *l.* which previously they paid in rates?—Yes.

1950. And to that extent they have benefited?—Yes.

1951. Have there been cases where the tenants have been willing and able to pay a portion of the rate, but the landlords have refused to pay the other portion?—We have found cases where the tenants were willing to pay so much a week, and the landlord would not agree to the arrangement.

1952. In those cases, has there been no reduction of rent?—None.

1953. The result has been that the tenant has refused to pay the whole rate on the ground of his having no reduction in rent?—Yes, and being too poor to do so.

1954. That has been one cause of complaint, I suppose?—Yes.

1955. Will you ascertain the number of cases in which the landlord has paid by arrangement for the tenant?—I will.

1956. And in what number of cases the tenant has paid personally?—Yes, I will ascertain that.

1957. Do you think that there are many such cases as that?—I think so.

1958. In some cases, as I understand you, the tenant has actually paid the full rate himself to the parish, and has not been able to get any reduction of rent from the landlord?—Yes.

1959. The result has been that he has paid half the rate twice over?—Yes.

1960. Colonel *Hogg.*] If the compounding system worked so well at Brighton, how is it that the town council abolished all compounding?—They have followed in our wake at all times; I do not know why they have done so, except it was that they thought it would otherwise create confusion in the rate; I believe that was the principal reason.

1961. Some landlords, you say, pay the rate, and receive it weekly from the tenant in the rent?—Yes.

1962. Is there any reason why other landlords should not adopt the same plan?—No, but they will not.

1963. Notwithstanding that 1,300 people are excused,

excused, you think you will get more money under the new system?—I think we shall, but not much.

1964. If you do, you will be able to decrease the amount of the rate in the pound?—Yes.

1965. And that will be a benefit to the general body of ratepayers?—Yes; to a certain extent.

1966. What is the amount of the Brighton coal dues?—Between 10,000 *l.* and 11,000 *l.*

1967. What is it per ton?—Two shillings and sixpence a ton.

1968. To what purposes are those dues applied?—To the general district rate; lighting and paving.

1969. Have you heard of any complaint from the inhabitants against the coal duty?—Yes, and my own opinion is against it.

1970. What action should you have taken?—I should have abolished it.

1971. You would have had then to increase the rate to that amount?—Yes.

1972. Would the inhabitants like that?—I do not think that the abolition would be popular generally.

1973. Mr. *Kekewich.*] But the coal duties are not applied to the poor rate at all, are they?—No.

1974. Colonel *Hogg.*] What is the rateable value of the houses which the 1,300 excused persons occupy?—Small houses of about 3 *s.* 6 *d.* a week, the rateable value would be from 5 *l.* up to 7 *l.* Our rating is rather high, I think.

1975. Mr. *Kekewich.*] That would be a rental of about 10 *l.* a year?—Yes.

1976. And do those people occupying houses of 10 *l.* a year ask to be excused on the ground of poverty?—Yes; I apprehend that a house at 10 *l.* a year at Brighton would not be so good as at Birmingham; I should say that rents there would be 25 per cent. less.

1977. Mr. *Hibbert.*] Taking houses of 10 *l.* rateable value, for which you compounded, what amount of rent does it represent?—About 6 *s.* per week.

1978. So that you had persons living in houses of about 15 *l.* a year rent, who came under the system of composition?—Yes, no doubt it was extended too far.

1979. You scarcely think it was necessary for the benefit of the occupier to go to that extent?—No, my own opinion is that 7 *l.* rateable value should be the extent of compounding.

1980. That would represent about what amount of rental?—It would represent about 3 *s.* 6 *d.* to 5 *s.* There is a variety in rating, particularly where compounding property has been in existence; and there we shall find that we shall have to amend generally the assessment; we find that we have now, under the alteration, to amend the assessments in many instances.

1981. Now that you have got rid of the system of compounding, will not that require you to take into consideration the re-assessment of the lower class of property, cottage property?—We find it necessary.

1982. Has it been commenced?—Not a general new assessment, but we have corrected errors in particular instances, where we found them in a case of appeal.

1983. Can you say whether it is probable after a revision of the assessments that the cottages will be assessed at a lower rate than they have been?—Small property would be assessed lower, and the property a little above it would be assessed higher.

1984. The occupiers, therefore, of the small property would be called upon to pay a lower rate than they are at the present time?—Yes.

1985. Do you suppose that that would get rid of some of the objection?—I do not think it would. These people, earning from 14 *s.* to 18 *s.*, with a family of four or five children, can never get together an amount sufficient to pay a rate in full.

1986. What was the cost of collection in Brighton under the system of composition for the poor rate?—Our poor rate collectors get 260 *l.* each, out of which they have to keep the office open and a clerk.

1987. How many collectors have you?—Two; and they have 40 *l.* a year additional for collecting the Watch Rate.

1988. Will it be necessary, under the new system, to increase the number of collectors?—I think so, if we are to have the rates properly collected; but the vestry will not allow us to increase them.

1989. Can you tell us how much per cent. the cost of collection by the poor rate collectors is?—I do not think that it costs us quite 3 *d.* in the pound collecting that rate now.

1990. As to these 1,300 cases which you say have been excused, what was the total amount?—800 *l.*, or just about 800 *l.*

1991. Do you suppose it likely that there will be a similar number of cases of excusal in future years?—It would be smaller in the next rate to some extent, but in the winter rate it would be at all times as numerous.

1992. After the first change, is it not likely that the difficulty would not be so great, because people would be able to prepare?—I think, from necessity, we shall have as many applications next winter as this. But I have no doubt that in some instances the landlords would make some arrangements with their tenants, and that would reduce the number to some extent.

1993. You state that in these cases of excusal, the landlords have not reduced the rent of the houses, and, therefore, where excusals have taken place, the landlords have pocketed the amount of the rates which they would have been called upon to pay under the compounding system?—Yes.

1994. Do not you think that as changes of tenancies take place, a man knowing that he will have to pay his own rate, will say to the landlord, "I shall have to take the house at a lower rent"?—I do not think that that will be successful with us, because there is such a large demand for houses.

1995. So that really the difficulty of the landlord not reducing the rent, results from the fact that there is so great a demand for houses, that the landlord can get his own terms?—Yes.

1996. You say that you had to sit to consider these 1,300 cases of excusal; did you call before you, or get the assistance of the relieving officer in considering those cases?—We had the collector, and took his report in all cases where he was quite certain that there was no possibility of recovery. Where he thought that it was a question whether they ought to pay or not, though he himself thought they could not, we had them personally before us.

1997. Do not you think that it would be an advantage, when considering questions of this kind, that the relieving officer should be before you

Mr. *J. W. Hemmings.*

2 April 1868.

you to assist him?—The collector knows more about them, because the relieving officer would come in contact only with those who had relief.

1998. Is not this really a mode of relief?—No, I think it is not to be taken as such.

1999. Do not you think that it is considered as relief in the clause of the Reform Act?—Very likely it would be there, but I should not consider it so. Many of these families that we have excused have been struggling to keep from relief during the last winter.

2000. What is the rent generally in those cases?—From 3 *s.* 6 *d.* a week up to 5 *s.*; very few over 5 *s.*

2001. Are there any under 3 *s.* 6 *d.*?—Some few, but not many. There are not many houses at all in Brighton under 3 *s.* 6 *d.* a week.

2002. So that rental is high at Brighton?—Yes.

2003. Do you think that there would be any advantage in having these cases of excusal considered by the board of guardians instead of by the overseers?—They are considered by a committee of the board in conjunction with the parish officers.

2004. That is done as a matter of convenience?—They appoint an allowance committee, of which the parish officers are *ex officio* members.

2005. Do you know whether any of these cases that have been excused are cases of people who took in lodgers?—Some few were cases in which we have found parties letting a room in the house to reduce their rent, but not cases in which they let furnished lodgings at a profit. A cottager having a room or two to spare more than he wanted for his family, would let a portion to reduce the rent.

2006. What are the reasons given by these various people for excusal?—Poverty or illness.

2007. Have you had cases of people saying that they have not been able to prepare, that they have not had time?—We have had some cases where we thought the parties had not had time, and we have given them time, and they have been able to pay.

2008. Mr. *Hamilton.*] Did any of those whom you excused allege that they would have been better able to pay week by week?—Many of them expressed their willingness to pay week by week more to the landlord.

2009. But were wholly unable to pay a large sum at once?—Yes.

2010. *Chairman.*] What were their occupations?—Labourers, porters, artisans.

2011. Unskilled labourers you mean, I suppose?—Yes.

2012. Mr. *Hamilton.*] You were saying that the demand for houses of this small class is very great in Brighton?—Yes.

2013. The consequence of that would be that a change of tenancy would tend to operate against the tenant?—Yes.

2014. Therefore the tenant is very much at the mercy of his landlord, is he not?—Yes.

2015. You said, in an earlier part of your evidence, that there is great dissatisfaction existing; is that likely to continue or not?—I think it will. Of course it will be diminished by arrangements with the landlords where landlords will arrange with their tenants, but still dissatisfaction will continue to exist.

2016. Was there any feeling of dissatisfaction among the ratepayers above the limit of compounding, at seeing those who were below the limit get off for less than their due?—There was some feeling in Brighton that we were compounding too high; I had that feeling myself.

2017. But you think that if compounding were kept within reasonable limits as to the amount, there would be no feeling of dissatisfaction on the part of those who were above the limit?—None whatever.

2018. In the case of these people who were excused from paying rates, were there any costs incurred?—No; our collectors do not apply for summonses until after the cases of excusal have been investigated by the allowance committee.

2019. Are the parties brought up before the committee?—Not in all cases; a number of them are.

2020. Is it an annoyance to them to have to come before the committee?—No doubt it is to some extent, but not like going before the magistrates.

2021. They do not go before the magistrates?—No.

2022. Have you stated the whole amount of your rates in the pound?—Our rates last year were 6 *s.* 1 *d.*; they would average 5 *s.*, but there were exceptional poor rates last year, because we were building a new workhouse; our rate this year will not be more than 5 *s.*

2023. What was the proportion of poor rates out of that 6 *s.* 1 *d.*?—3 *s.* 6 *d.*

2024. By poor rate do you mean the rate actually for the relief of the poor?—£. 9,000 out of that would be for the borough rate.

2025. How much out of the 3 *s.* 6 *d.* in the pound would represent the borough rate?—Sixpence in the pound would about represent the borough rate.

2026. Can you tell me, taking a house of which the weekly rent was 3 *s.* a week before the Act of last Session what would be the rateable value in the assessment book?—I should think 5 *l.*

2027. That would be a deduction of how much?—That would be a deduction of about one-third.

2028. Mr. *Paull.*] Has not the winter of 1867-68 been a period of unusual depression at Brighton?—It has.

2029. Houses have let from 25 to 30 per cent. lower than usual, have they not?—Furnished houses have, and in many cases they have not let at all.

2030. Would that account, in your judgment, for the great number of applicants for excusal?—I have no doubt at all that we have had more applicants than usual; we have had more applicants for relief than usual, and the fact you mention would account for some proportion of the applicants for excusal.

2031. Can you form an idea as to the proportion of the 1,300 which those would constitute?—No; it would be impossible to say that.

2032. With reference to your two poor-rate collectors, have they any other occupation?—They have insurance agencies.

2033. Are they in trade?—No, they are bound to have no other occupation in the way of trade, but they have life and fire insurance agencies.

2034. How often do they attend at the office?—They have to keep the office open every day.

2035. How long do they attend there themselves?—We have no time fixed; from 10 to four the office has to be open.

2036. But taking the collectors themselves, how

how much of each day is their time occupied?—It varies, sometimes till six or eight in the evening, at other times a much shorter time.

2037. And when the rate has been collected, or the greater proportion of it, it is slack time for them?—The end of the rate would be rather busy time for them, their slackest time would be just at the close of the rate, and just at the commencement.

2038. Would there not be many weeks in the middle when they would have nothing to do at all?—No, I think not.

2039. From your knowledge of the amount of their time occupied prior to the Reform Act of last year, do you think it a great hardship to gentlemen who receive 300 *l.* a year to have to collect rates from a few thousands more?—I do not think it a hardship to them, but they cannot do it properly.

2040. *Chairman.*] How many houses do you think a collector of rates can collect from in the course of a half year?—We have 15,000 assessments, and each collector now would have to collect 8,000 assessments.

2041. How many collectors do you think can collect the rate?—I think four collectors would do it better than three, because we want personal knowledge of the ratepayers by the collector; that is the most valuable information we can get in making allowances. In that case I apprehend that the salaries given would not be so high.

Mr. *J. W. Hemmings.*

2 April 1868.

2042. Mr. *Paull.*] Although you think that it would be pleasanter to have three collectors, you have little doubt two will do the work of collecting the rate?—They will not do it so close, I think.

2043. They will get in more than was obtained under the old system?—Yes, I think a small amount more.

2044. *Chairman.*] Are the smaller houses in Brighton let from week to week?—Yes, and immediately the Act came out the clause giving power to the tenants to deduct the rate was rendered inoperative by the landlords giving them notice.

2045. Mr. *Shaw Lefevre.*] Do you know any case in which a deduction was made by the tenant?—There are many cases in which the landlord has paid the usual proportion.

2046. Do you know any case in which the tenants, having paid rates, got a deduction?—I know a party who had the lease of a small house who got the deduction.

2047. Where there was a weekly tenancy have you known such cases?—Yes, where landlords have omitted to give notice. I have known cases, but they have been very few, because generally, notice was given immediately.

Mr. Alfred Morris, called in; and Examined.

2048. *Chairman.*] What is your occupation?—I am Clerk to the Guardians at Brighton.

2049. Are you in any way connected with the town council?—Not at all.

2050. Can you give us any information about the clauses in the Town Council Act?—I can give you some general information upon those points on which you asked my friend, Mr. Hemmings, some questions, though I am not connected with the council.

2051. Can you explain to us how the general district rate was managed under the local Act?—Under the old local Act the Commissioners had power to make a rate for the improvement of the town, and for lighting, paving, and all matters connected with that.

2052. And they could compound, could they not?—They could compound under the same clause as the directors and guardians could compound for the poor-rate.

2053. And did they in point of fact compound in the same manner?—They did.

2054. Can you tell us what was done when the Reform Act was passed with reference to this composition?—The town council were advised, as I understand, to follow the same course as the directors and guardians, it being on their part voluntary, whereas with the directors and guardians it was compulsory.

2055. Under their Act, they had power to break the composition and make a direct assessment if they pleased?—I think they have that power under the Local Government Act.

2056. It was under the general Act that they exercised the power of putting an end to the composition?—I doubt myself whether they really had the power; the question has not been raised. The section which I have referred to in the Local Government Act gives them power to rate the owner instead of the occupier at a certain sum.

Mr. *A. Morris.*

2057. Under that Act, you think that the discretion rests with them?—That has not been decided.

2058. Have you anything to add to the evidence that has been given by the last witness on the subject of the operation of the late Reform Act on the rating of Brighton?—I think that the change in the law will operate very hardly upon the occupiers of small property.

2059. Do you think that they could have paid the rates conveniently if they had been allowed to do so in their rent?—There is no question about it.

2060. But you think that there is great inconvenience to them in paying the whole rate at one time?—Yes; I believe they cannot do it in the large majority of cases.

2061. Do you think there is any hardship in their having to pay the same rate of assessment as the other classes of the community pay instead of the lower rate which was formerly charged upon the property?—Yes, undoubtedly, for the simple reason, that the poorer class, if they pay, pay now twice over.

2062. In what way do you think that they pay twice over?—Because the owners have made, in the majority of cases, no reduction in the rents, and formerly the rent included the rate, and now the occupier is called upon to pay the full rate. Therefore every occupier who pays his rate pays virtually a rate and a half.

2063. Then the owner has taken advantage of the Reform Act to shift the liability or burden of the rating upon his tenant without making him a rebate?—Undoubtedly, in 19 cases out of 20.

2064. Has that resulted from the greater power that the owner of property has of dealing with property than the occupier generally has owing to their different positions?—No doubt.

2065. Is there anything further that you would

Mr. *A. Morris.*

2 April 1868.

would wish to state?—I should say that in a sanitary point of view the operation of the Act is very bad; for although up to the present period the demand for small tenements has been very great and the supply scarcely equal to the demand, I believe that the operation of the Act will drive persons from their houses as occupiers and that eventually they will be compelled to seek shelter in lodgings. So that it will lead to considerable over-crowding.

2066. So that instead of one family living in a house you think there are likely to be two families living in the same house?—Two, three, and even four.

2067. By reason of the increase of the rent?—More on account of the rates than the rent.

2068. Mr. *Woodd.*] You say that the increase of the rates is so great that it will compel three or four families to live in a house instead of one. But is there such an enormous increase as to compel them to do that?—I can only say that if a person formerly paid his rate in the rent he feels it a great injustice and hardship to be called upon to pay it now in addition.

2069. Do you think that because a man formerly paid 3 *s.* 6 *d.* a week, and now has to pay 4 *s.*, that fact will compel three or four families to live in one house?—I had it from the collector only last night, that whereas his list of allowances on empty houses on a 2 *s.* rate, would have been about 800 *l.*, it will amount at present to 1,400 *l.*

2070. Do you not think that there are other causes at work besides what you have mentioned?—I am not aware of them; I have it from the clergyman of my district, that people there are leaving their houses in large numbers.

2071. Merely from the difference occasioned by having to pay the rates?—I will not say that, but no doubt it operates seriously.

2072. You are aware that there is a large number of towns in England, where the Local Tenements Rating Act is not in force, and yet there is no difficulty in collecting the rates from the occupiers; is there any difference in the case of Brighton, as compared with those towns?—I have heard that stated, but I should like to see all the results worked out fully before I give in my adhesion to that opinion.

2073. Do you know that fact which I have mentioned?—No.

2074. You heard what the witness from Sheffield stated, did you not?—I did not hear all he said, but I think I gathered that the allowances were very much larger. Under the old system at Brighton, the allowances on the poor rate amounted on a 1 *s.* 6 *d.* rate (the last rate but one), to 55 *l.*, and now they amount to 800 *l.*

2075. Did you hear the Sheffield witness say that, out of 3,400 *l.* there was only 1,800 *l.* uncollected?—No.

2076. *Chairman.*] Do you wish to add anything to your evidence?—I should like to say that the present system tells upon female occupiers very hardly. There are 6,521 houses in Brighton that were formerly under composition; I believe that a deduction of 25 per cent. may be made for female occupiers; that would show 1,600 of those properties as being occupied by females, 400 of them will probably be excused the rate, leaving something like 1,200 who will have to pay; now those people, if they do pay, will not only have had the hardship inflicted upon them of paying an addditional rate, beyond the rate paid in their rent, but they will not even get the doubtful advantage of a vote to make up for it.

2077. You mean that the peculiar hardship on the female, is that she will be subject to all the inconveniences of the system, without getting the supposed benefits of the vote?—Yes.

2078. Sir *M. H. Beach.*] You stated just now that the only loss under the old system, was 55 *l.* a year, did you not?—The excusals on the last balanced poor rate amounted to 55 *l.*

2079. You did not add to that the loss of the 2,000 *l.* which the parish of Brighton had to pay to the compounding owners?—No; but I have yet to learn when the rate is quite closed, what the actual gain or loss will be.

2080. But I am speaking of what was in existence before. You must take into account that 2,000 *l.* in calculating the loss. The parish lost not only the 55 *l.* but the 2,000 *l.*, did it not?—Yes, undoubtedly.

2081. And that went into the pockets of the owners, did it not?—Yes; but I take it that the sum is very much larger that will go into their pockets now.

2082. But will not the thing right itself?—That is to be seen. If the operation of this Act should cause, as I expect it will cause, a great deal of property to become void, the supply may become greater than the demand, and in that case it might eventually right itself.

2083. The owners would be obliged to lower their rent in that case?—If it should right itself, they would.

2084. I thought it was part of your evidence that the property was becoming empty?—Yes.

2085. Therefore the owners will be obliged to lower their rent, will they not?—That is problematical.

2086. It must be so, must it not, if a large number of houses are empty?—Yes.

2087. Therefore the occupier in future having to pay a less rent will be rather benefited than aggrieved?—Yes, if he could pay his proportion of rate in the rent.

2088. But does that matter to him. Supposing that the rate and the rent together amount to a less sum than the rent did formerly, surely he gets an advantage out of the change?—Yes, if he can pay the rate in a lump.

2089. That is a matter of convenience?—Yes; but as a matter of convenience parties find that they cannot do it; but they will willingly pay an increased rent even now.

2090. The objection then is that they cannot lay by?—They cannot lay by.

2091. If the only objection to the payment of the rate by the occupier be his inability to lay by a sum sufficient for it, and some provision could be made to meet that point, then he would not feel aggrieved at having to pay the rate in that manner?—You mean that he could pay it by instalments, I presume.

2092. Mr. *Shaw Lefevre.*] Could any provision for that purpose be better than that of making the landlord pay?—No, I think not. I can only say that I have had 25 years' experience of the old system, and it satisfied everybody.

2093. Sir *M. H. Beach.*] Have these weekly tenants paid their rents weekly?—Yes.

2094. *Chairman.*] That is to say, people who were excused by the parish from paying the rate, were not also excused by their landlords from paying their rents?—No.

2095. Mr.

2095. Mr. *Goschen.*] An Honourable Member asked you whether you were aware that there were many towns in which the rates were collected from the occupiers, and not from the owners. I understood you to say that you did not know there were many such towns?—I do not know that there are many towns of that sort.

2096. You believe, I suppose, that there are few towns, but have you ever heard the relative numbers?—I do not think so.

2097. Do you believe that there are many large places of that character?—I think that there are very few large places where the rates are wholly collected from the occupiers.

2098. Would you be surprised to hear that there are not more than six large places, Parliamentary boroughs, where there is no local Act, or where the Small Tenements Rating Act has not been adopted?—I am surprised to hear that.

2099. Mr. *Shaw Lefevre.*] Is there any complaint on the part of owners of property above 10 *l.* of inequality of rating, that is to say, that houses below 10 *l.* were rated below their value?—That has not come to my knowledge.

2100. There was no complaint against the system of compounding from owners of property above 10 *l.*?—No.

2101. Has great complaint been made by many persons at Brighton, against being called upon to pay the rate half yearly instead of weekly?—Yes, it has caused great dissatisfaction.

2102. And were there many men who generally made their way, but who have found themselves unable to pay their rate half yearly?—Yes.

2103. And who could pay it in their rent?—Yes.

2104. *Chairman.*] Do you concur, except so far as you have expressed yourself otherwise, with the evidence of the last witness?—Yes, generally.

2105. Mr. *Hibbert.*] You say that this new system may lead people leaving the houses, and two or three families going into one house; would not that have the effect very soon of making the landlords come to an arrangement to reduce their rents, and so bring matters into a more pleasant position?—Yes, it might do so; but in the meantime we have to undergo all the distress which is occasioned; I wish to add one thing, I think there will be some persons who were formerly enfranchised under what I think was called Sir William Clay's Act, who will now be disfranchised, simply because they cannot pay the rates.

2106. They would be persons of a rental between 10 *l.* and 15 *l.*?—No; I think persons occupying what are called 10 *l.* houses, and who claimed to be rated even although the rate was paid by the landlord. If the rates were paid, either by the landlord or by the tenant himself, he would be entitled to the franchise.

2107. They were able to compound under your Act, up to a 10 *l.* rateable value, which really meant something like 15 *l.* rental, did it not?—Yes.

2108. Therefore it referred to people who occupied houses between 10 *l.* and 15 *l.* rental?—No, I think not; I think that the decision by the revising barrister has been that if a man can show that he pays 10 *l.* a year, or 4 *s.* a week actually in rent, he would be admitted to the franchise.

2109. You say that those who were formerly able to have votes under Sir William Clay's Act, will now be disfranchised?—Yes.

2110. That must refer to people under composition, because that Act of Sir William Clay only affects people under composition?—Yes.

2111. Therefore it must be for houses under 10 *l.* rateable value?—I do not see it in that point of view; I am speaking now of a man who occupied a house and paid 4 *s.* a week for it.

2112. It must have referred to persons who held houses over 10 *l.* rental, but still which came under composition?—Yes.

2113. Mr. *Hamilton.*] Have you had anything to do with the assessing of property in Brighton?—Not personally. The assessor's is an office connected with mine, and it comes under my notice though I have nothing to do with the practical part of it.

2114. Have you had any means of forming an opinion whether the small property formerly within the limit of composition has been over assessed?—I think that possibly in some cases it may have been over assessed. There has been no re-assessment of property in Brighton for a great many years.

2115. You think that it is very possible that the full rate has not been deducted from the gross rental (I do not mean the gross estimated rental, but the gross rental) charged to the occupier for his house in order to arrive at the rateable value?—Of course, properties have greatly increased in Brighton of late years. Some houses have gone on perhaps for 20 years without any re-assessment at all, and the rents have altered without any alteration in the assessment.

2116. Have you ever heard it alleged as a reason against composition in Brighton, that it deprived people of the right to vote in vestries?—I have not heard it so alleged; I know that it had that effect.

2117. Do you think that that was felt to be a grievance?—Not generally.

2118. The convenience has been considered more than an equivalent?—Yes, and I think that the votes which are promised to persons in this instance, would be gladly given up, if they could pay their rates in weekly sums.

2119. You are not aware perhaps whether the exceptional case of these large towns where composition has never been adopted, has arisen from an unwillingness on the part of the people to give up the right of voting in vestries?—I am not aware.

2120. Mr. *Paull.*] You say that you hear that houses of this smaller class are becoming void in Brighton?—Yes.

2121. Then you differ from the witness who preceded you, when he said that the demand for houses is so great that landlords can entirely pick their tenants?—No, I do not differ from the preceding witness, because I think that he was speaking of what has been the case up to the present time. It is very recently that what I have mentioned has taken place. The demand has been very great, and houses have increased to an enormous extent, but the question I am speaking of is only one of very recent occurrence.

2122. Then during the late season of depression to Brighton, a most unfavourable winter, houses have become void?—They have become void simply, I believe, because there has been a pressure for the rates.

Mr. *A. Morris.*
2 April 1868.

2123. You do not attribute that to the unfavourable trade of Brighton, and the bad season there was?—No, because in most cases I believe the landlords would have been willing to have waited till work revived, for their rents.

2124. You wish us to understand that owing to the alteration made by the Act of last year the demand that previously existed for this class of houses will cease or diminish?—Until the parties find they can get houses without being subject to the payment of rates.

2125. But supposing that they continue subject to rates, will there be a less demand than heretofore?—I think there will be a less demand than heretofore.

2126. You think they will leave?—Yes.

2127. Brighton will become free of these poor people, you think?—No, I do not say that; I say they will overcrowd into smaller houses.

2128. You think that some houses will remain empty while others become over-crowded?—I do.

2129. Is it not the case, as a rule, that where houses are let out in rooms or apartments the people pay more for them than they would in proportion if they took an independent house of this class?—No, certainly not; they will crowd into two rooms, and pay 3 *s.* or 3 *s.* 6 *d.* a week, where formerly they would have paid 5 *s.* a week for a house to themselves.

2130. *Chairman.*] Do you think that generally the cottages in Brighton letting at these rents are superior in character to those in other towns?—Those of recent erection decidedly.

2131. You think that people got more accommodation in Brighton in consequence of the low rates they had to pay than in other places?—As far as I have seen I think the houses were of superior accommodation in that class. I wish to add something to my evidence, in justice to one of the Honourable Members for Brighton. Some little time ago he called the attention of the House to the question of the compounders, and on my authority he stated that it was expected that the change would involve the parish in a loss of about 3,000 *l.* a year in rates. As I stated in my evidence, up to last week I conscientiously believed, and was led by the collectors and others to believe, that it would result in such a loss. It is now found that it may not involve any loss, but that it may balance itself. As the Honourable Member made that observation on my authority, I think that, in justice to him, I am bound to give that explanation.

2132. Mr. *Paull.*] Brighton will go on increasing that prosperity, will it not?—But at the expense of the small ratepayers.

Mr. James T. Trobridge, called in; and Examined.

Mr. *J. T. Trobridge.*

2133. *Chairman.*] What is your occupation?—I am an Accountant and Vestry Clerk of St. David's parish, Exeter.

2134. How is the assessment and rating of property carried on at Exeter?—Under a local Act, a Poor Law Act, passed a great many years ago.

2135. Is Exeter a union itself?—It is.

2136. Is it conterminous with the Parliamentary City of Exeter?—No; the union is smaller than the Parliamentary borough.

2137. Is there any municipal corporation in Exeter?—Yes.

2138. And is the jurisdiction of that conterminous with the Parliamentary city?—No, that is confined to the city, the same as the poor law.

2139. Then part of the Parliamentary City of Exeter is beyond the limits?—It extends into the county of Devon.

2140. Is that not a separate parish in connection with another union?—Yes.

2141. One or more parishes?—Several parishes.

2142. All connected with the same union?—Yes.

2143. What are the rates levied in Exeter?—The poor rate, which term includes the borough rate; and the improvement and lamp rates; but I believe these will be superseded now by the local board of health rate. We have lately adopted that Act.

2144. Hitherto they were special rates levied under a local Act?—Yes.

2145. Have you, as regards the poor rate, introduced any system of composition?—The only kind of composition I can ascertain ever introduced, was under the 59 Geo. 3. It was adopted in three of the parishes to a very small extent.

2146. How many parishes are there altogether in the Exeter union?—Including precincts, 22, and this was adopted in three only.

2147. To what extent was it adopted; in what manner and on what scale? In St. Mary Steps, where the total rateable value was 3,355 *l.*, the landlord was rated under the 59 Geo. 3, for 35 *l.* only for 11 tenements. In St. Olave's the total value was 3,408 *l.*, and the landlord was rated for 233 *l.* 10 *s.*, comprising 32 tenements. In St. Edmunds the total value was 3,938 *l.*, and one landlord was rated for 14 *l.*

2148. What was the principle adopted of rating the landlords?—Where the houses were let out to weekly tenants, I think.

2149. Of any particular value?—No, but I almost forget what the 59th George the 3rd says.

2150. Is there any composition for any under any other Act?—No, not that I am aware of.

2151. Do the special Acts give no power to make a composition?—None, that I am aware of.

2152. Was your rate book made up by inserting the name of every occupier in Exeter?—Yes.

2153. Had you any difficulty in inserting the names of the occupiers?—Perhaps you occasionally might say, "A. B. and others," instead of putting in the whole of the names, but there was no difficulty about it.

2154. Was every separate tenement separately rated?—No, probably not; they were crowded together as "A. B. and others," and probably the landlord would pay.

2155.—You mean that in the rate book, you bracketted a number of houses together?—Tenements, not houses, every house was rated separately, but some houses are let out to five or six tenants.

2156. Every separate house was separately put in the rate-book?—Yes.

2157. And the same occupier was put in the rate book for every separate house?—Yes.

2158. But where the house was let out in apartments,

apartments, the practice was to put some name "and others"?—Yes.

2159. With the small exceptions you have mentioned, every property was rated at its full rateable value?—In proportion to each other; I do not mean, of course, that they were all up to the rack rental value.

2160. According to your system of rating, every separate tenement was rated at its full rateable value?—Yes; with the exceptions I have told you.

2161. Did you find or have you found any difficulty in putting in the names of the occupiers?—No; it is a little more trouble, that is all.

2162. You put them in before the passing of the late Reform Act, I understand you?—Yes; except in those few cases I have named.

2163. Then, the only increase of trouble occasioned to you by the passing of the Act has been in those small number of cases you have mentioned?—Yes.

2164. What sort of population resides in Exeter; is it a moveable population or a fixed population?—I should say a fixed one.

2165. Have you found from half-year to half-year that much change has to be made in the names of the occupiers?—Not very great; not more than usual.

2166. What is the whole number of assessments for the city?—I have not added together the number for the different parishes.

2167. Can you tell us, with regard to any one parish, the proportion of the number of changes among the occupiers to the whole number of assessments?—I can tell you as regards my own parish, St. David's; the assessments are about 1,000; and perhaps there may be 100 or 150 changes in six months, but I never reckoned them up.

2168. As to the tenants of small premises, are they occupiers from year to year or week to week?—Mostly from week to week, I should think.

2169. What arrangement do they make for the payment of the rates?—The landlord generally pay them.

2170. Then is the call-note made out to the occupier and sent to him?—No, I think not; it is generally made out in one bill for the landlord, I think; but I have not collected the rates myself.

2171. But you know how it is done?—Yes.

2172. Does the landlord intimate to the overseer that it is his intention to pay the rates in respect of certain tenements, so that the overseer may send the call-note to him and not to the tenant?—There has been no intimation of the kind since the last Reform Act.

2173. But before the Reform Act was it so?—Yes; or the tenant would tell the collector that the landlord would pay the rates.

2174. The weekly tenants always took their tenements for the landlord to pay all charges on the property?—Yes.

2175. And when the collector came to them, they were in the habit of referring the collector to their landlord?—Yes.

2176. Was the result of that that a note was made out to the landlord in gross for all the rates he had to pay in respect of the tenement occupied by his tenant?—Yes.

2177. He paid that sum without any call being made on the tenant after it was known that the tenant did not pay the rates?—Yes.

2178. Was any allowance made to the landlord for payment of those rates?—There was occasionally, by agreement.

2179. How much?—I only know of one case in this parish which I speak of. There the landlord was to pay two-thirds, whether the premises were occupied or not.

2180. It was understood that, on the whole, instead of his claiming for vacant premises, he should be allowed one-third, as a fair estimate of what he would lose by vacant premises?—Yes.

2181. But has any allowance been made to landlords for paying the rates, instead of their tenants, apart from that?—No.

2182. They have paid the full amount of the rates in respect of the small property, precisely as they would pay the rates for larger property?—With the allowances I have spoken of.

2183. Can you tell me whether, in ascertaining the rateable value of small property, any deduction was made upon that rateable value with a view of diminishing the incidence of rating on the small property?—Certainly not, I believe.

2184. You believe that a house of 100 *l.* value, and a house of 5 *l.* were rated on the same principle?—Yes.

2185. And the same scale of reduction was applied to both, as far as you know?—As far as I know.

2186. Has the Assessment Committee re-examined the rateable value in Exeter?—No; I should think that the rateable value has not been altered for 20 years or more, except in particular parishes amongst themselves. The Assessment Act has not been adopted in Exeter.

2187. You have not had an active Assessment Committee re-examining the whole rating?—No.

2188. Do you find that, practically, the system of the landlord paying the rate is convenient both for the rate collector and for the tenant?—I think so.

2189. Mr. *Shaw Lefevre.*] Up to what value did those houses go for which the landlord paid?—Up to 5 *l.* or 6 *l.*; those that were let weekly.

2190. *Chairman.*] Is that the point at which weekly letting stops in Exeter generally?—I could not say that; it might extend to a larger sum.

2191. What do you think the range would be?—Not above 7 *l.* or 8 *l.*

2192. Persons beyond that take their houses by the year?—Yes.

2193. And they pay their rates like other people?—Even then a great many landlords pay the rates for the tenants, and even up to 30 *l.* or 40 *l.* a-year.

2194. Is that the case more especially with courts and entrances, and blocks of small buildings?—No.

2195. It is diffused all over the town, is it, as far as you know?—I think so. We are governed by a local Act, as I think I have mentioned.

2196. But I did not understand that it gave you any special rating powers?—No.

2197. It is merely an Act regulating the management of affairs?—That is all.

2198. It contains no special provision for the assessment and collection of rates?—None.

2199. Mr. *Woodd.*] In those cases you are speaking of, there is no composition with the landlord, no allowance made to him of 25 per cent.?

Mr. *J. T. Trobridge.*

2 April 1868.

cent.?—No, only in consideration of vacant premises.

2200. Mr. *Shaw Lefevre.*] I presume that there are no excusals of rate?—There are a few.

2201. *Chairman.*] What do you do if the rates are not paid in due time?—The people are summoned before the magistrates.

2202. Have you many summonses?—No; I think I should not call them many.

2203. How many do you think?—Within the last year or two we have been obliged to rate the almshouses and charities, and they all went in a body the first year, and most of them were excused; but otherwise there is a very small number of excusals.

2204. I asked you how many summonses you have?—For the whole city, perhaps not above 100 or 150.

2205. And of those summonses how many excusals?—I should say 50 would cover them.

2206. Have you any other system of excusals, any excusals before the summons; do you undertake to investigate cases?—Sometimes an overseer undertakes to pronounce a rate irrecoverable.

2207. How many cases of that kind are there?—Not many.

2208. Is there much moving within the limits of Exeter itself, on the part of the inhabitants?—From one parish to another there is not.

2209. May we take it that it is a very settled population in its character?—Yes.

2210. Are there many lodgers in Exeter?—Yes, I think there are.

2211. Are those cases of persons who hold small houses, and take in one lodger, or are they lodging houses?—Lodging houses; that is, in some particular parts. There are not a great number, if you take them altogether.

2212. In the case of lodging-houses, do you treat the persons engaged in letting the lodging house as the occupier?—We do.

2213. You have no occasion for furnished lodging houses in Exeter, I suppose?—I am speaking of furnished lodgings; unfurnished houses letting in the way you speak of are very small in number indeed.

2214. Has the passing of the last Reform Act made any change in respect of the rating?—I find it necessary to rate several people who were not rated before in the last rate; but we can scarcely tell yet what difference it has made.

2215. Beyond that it seems to have had no influence on the state of affairs?—No.

2216. Mr. *Shaw Lefevre.*] Have the landlords continued to pay the full rates?—Yes.

2217. Are the receipts made out in the name of the landlords?—Yes, in the name of the landlords.

2218. But the rates are entered on the rate book as paid by the tenants?—Yes; in the rate book they would appear as paid by the tenants.

2219. *Chairman.*] You consider, I suppose, that the rating of owners under the 59th of Geo. 3 does not apply to the Parliamentary franchise under the Reform Act of 1832, because under that Act the power to vote is irrespective of the operation of that Act, is not it?—My impression was that it was confined to houses under 10*l.*, and then of course it would not affect it. On reference to the Act, I see that its operation is limited to houses let at a rent not exceeding 20*l.* nor less than 6*l.* a year.

2220. Mr. *Shaw Lefevre.*] I presume that the existence of this custom of the landlords paying the rates for their tenants has in fact prevented the compounding Acts being brought into operation in Exeter?—Yes, I think so.

2221. Has any complaint been made of the results, or has it been found to be convenient?—It has been found to be convenient.

2222. *Chairman.*] What is the whole rate in the pound levied on property in Exeter?—Of course they vary a little every year; about 3*s.* 10*d.*, I should think, or 4*s.*

2223. What is the rateable value of the cottages occupied by unskilled labourers in Exeter?—I do not know that we have any of that class; I was going to say that they are principally artizans.

2224. And what sort of places do the unskilled labourers live in?—Do you mean agricultural labourers?

2225. No, common labourers; who are not artizans?—They live in houses from 4*l.* to 7*l.* a year.

2226. And the rent paid by the artizans is what?—From that to 10*l.*

2227. What is the lowest valuation you have in Exeter of dwelling houses?—I think I have seen it as low as 3*l.*; perhaps even 5*s.* less than that for rating purposes.

2228. Do we rightly understand you to say that you do rate every cottage, however small?—Yes.

2229. Nothing is excused from being rated?—No, not from being rated.

2230. Mr. *Kekewich.*] When was the last rate made?—In November.

2231. And has the whole of it been collected?—Very nearly; not the whole.

2232. Has there been any difficulty in collecting the rate?—There has been a very slight difference in that respect; very little more difficulty than before; there may have been a little more.

2233. Do you think that many people will very much value the opportunity given them of obtaining the franchise and becoming voters?—I do not know.

2234. Do you think that they would forego that privilege for the sake of being excused the payment of rates?—Not as a class.

Tuesday, 21*st April* 1868.

MEMBERS PRESENT:

Mr. Ayrton.	Mr. Kekewich.
Sir Michael Hicks Beach.	Mr. Powell.
Mr. Floyer.	Mr. Trevelyan.
Mr. Goldney.	Mr. Villiers.
Mr. Goschen.	Mr. Woodd.
Colonel Hogg.	

ACTON SMEE AYRTON, Esq., in the Chair.

Mr. William Golding Davis, called in; and Examined.

Mr. *W. G. Davis.* 21 April 1868.

2235. *Chairman.*] What is your occupation?—I am Vestry Clerk of St. Leonard's, Shoreditch.

2236. What is the population of Shoreditch?—About 132,000; at the last census, in 1861, I think it was 131,000.

2237. Is the parish a union of itself?—Yes.

2238. Has it been constituted a union under the Act recently passed for the metropolitan poor?—It has.

2239. Are there any other local boards or authorities in your parish who levy rates?—The only local board is the Board of Trustees for Hoxton-square, and they levy rates to keep the square in order, that is all.

2240. Is there any separate board for the administration of the municipal affairs of the parish?—No, only the vestry.

2241. Does the same vestry carry out the Act for the local government of the Metropolis?—Yes.

2242. But since the change which has been made by the Poor Law Board, is there only one body, or are there two bodies?—The vestry still make the rates and collect the whole of the rates, poor rates and all.

2243. Can you state what is the rateable value of the parish of Shoreditch?—At present it is 366,239 *l.*

2244. Is your parish subject to what is called the Assessment Act, or is it exempt?—We have never adopted the Assessment Act.

2245. You still proceed, under your special Act, in the management of your affairs?—Under the local Act.

2246. Will you state how many different rates you make in the year?—There is a rate for the relief of the poor, a sewers rate, a general rate, and a main drainage rate. There is also a little rate called a pavement rate, for pavement which has been put down in the front of hospitals or dead walls, under the old Paving Act of Michael Angelo Taylor.

2247. Is that a special rate on particular property?—Yes.

2248. What charges are paid out of the poor rate in addition to the relief of the poor?—The police rate, the County Lunatics Acts rate, the county rate, the registration of the voters for the borough and the county, the registration of births and deaths, vaccination, the expenses of the burial board, and the fire brigade, which last is now collected by the Metropolitan Board. I do not recollect at the moment any other.

2249. Is this all collected under the poor rate?—It is collected under the rate for the relief of the poor.

2250. Are any of those rates assessed as a separate rate in the pound, or is there only one assessment called the poor rate, embracing the whole of this expenditure?—One assessment, called the poor rate, embraces the whole of this expenditure.

2251. Mr. *Villiers.*] I presume that you keep them distinct in your entries?—Yes, certainly.

2252. So that anybody can ascertain what is applied to the relief of the poor?—Yes, certainly.

2253. *Chairman.*] In the note that you give of the rate, do you give any statement of the rate in the pound for each of those purposes, or do you give only a statement of one rate in the pound?—One rate, say, of one shilling in the pound for the purposes of the relief of the poor, and all other expenses chargeable upon that rate.

2254. You do not set out or show to the inhabitants how much all those different objects would be in the pound?—No, not how much each of them would be in the pound.

2255. Do you happen to have a copy of your rate ticket with you?—Yes. (*The Witness delivered in the same*).

2256. Can you state the amount that was assessed under each of the three heads of rating in the rate ticket for the last year ending Lady-day 1868?—Yes, that will be in answer to Question 9: "How many rates of all kinds were made during the same period, and state how many were made of more than one of each kind"?

2257. What is the rate in the pound?—The rate for the poor was 4*s.* 1*d.* for the year; the rate for the sewers was 6*d.*; the rate for the general rate was 1*s.* 7*d.*; and the rate for the main drainage was 4*d.*

2258. Were those made as you have stated, or was there more than one rate for the poor in the year?—There were four rates, 1*s.* 1*d.*, 11*d.*, 1*s.*, and 1*s.* 1*d.*, making up the 4*s.* 1*d.*

Mr. *W. G. Davis.*

21 April 1868.

2259. And were the others made on the quarterly?—Yes, they were all made quarterly.

2260. In four equal instalments?—No, not exactly equal. The poor rate was 1*s.* 1*d.*, 11*d.*, 1*s.*, and 1*s.* 1*d.*; the sewers rate was 2*d.*, 1*d.*, 2*d.*, and 1*d.*; the general rate was 5*d.*, 5*d.*, 4*d.*, and 5*d.*; and the main drainage rate is a rate made of 4*d.* for the year, collected in four equal quarterly pennies.

2261. Can you state what is the total amount of those rates for the year?—The poor rate was 70,101*l.* 6*s.* 11*d.* for the four quarters, beginning at Midsummer 1867, and ending at Lady-day 1868.

2262. Can you state what is the amount of the rates collected under each of the three heads, sewers rate, general rate, and main drainage rate?—For the year ending 25th March 1868; sewers, 7,962*l.* 7*s.* 10*d.*; general, 26,601*l.* 6*s.* 2*d.*; main drainage, 5,282*l.* 3*s.* 10*d.*

2263. Are those rates all made upon one rate-book, or have you a separate rate-book for each rate?—No; there is only one rate-book, and there is the form of rate-book. (*The Witness delivered in the same*, vide *Appendix*).

2264. Is this form the form actually used for making the rate-book for the parish?—Yes, the whole of the rates are there.

2265. It appears from this form that all the several rates are put in the one book and entered in the one rate?—Yes.

2266. Are there any provisions in your Local Act for assessing the owners of property instead of the occupiers?—Yes.

2267. Can you give the particulars of those provisions?—I have with me the Local Act, which is the 21 & 22 Vict. c. 132; and section 68 gives power to the vestry to compound for rates where the rent is under 15*l.*, whether the tenements are let out weekly, or monthly, or quarterly. This section says, "Where the yearly rent or value of any tenement in the parish does not exceed 15*l.*, and whether the rent, if any, be paid or agreed to be paid quarterly or otherwise, and where any tenement is let for any period less than one year, or is let furnished, or is let in separate apartments, whether furnished or unfurnished, the vestry may, if they think fit, compound with the landlord of the tenement for the payment of the rates," and so on. The 69th clause is an obligation on landlords to compound when called upon to do so, that is to say, to enter into a composition with the vestry to pay for those compound houses. The 70th clause enacts that the landlord is to be rated on the aggregate of compositions: "The aggregate amount of all the compositions entered into with any landlord be expressed in the rate-books, and numbered therein as one rating, and for the purposes of this Act shall be one rating only." Then the 71st clause enacts that the landlord is not to be rated for increase of rent on account of composition; and clause 72 enacts that distress may be levied on landlord and occupiers for rates payable by landlord. Then there is a limitation of the rates to the amount of rent actually owing by the tenant.

2268. That is to say, the distress on the tenant is limited to the amount of rent owing by him at the time?—Yes.

2269. Is there a power to him to recover it back from the landlord?—Yes; if he pays a rate he may recover it as part of his rent. There is also an enactment that the composition is to remain in force until altered by the vestry; and that persons receiving rents are to be rated as landlords. There is nothing more in the Act of any consequence with reference to the present inquiry.

2270. Is it the case that any person who is not an agent for the collection of rents may be treated as the owner if he claims to be entitled to the rents?—Yes.

2271. Is it necessary that the owner should be absent?—The clause provides that "The person from time to time receiving or authorised to receive, otherwise than as agent or collector, or claiming to be entitled to the rents of any such tenement immediately from the occupier thereof, shall be rated in respect of the tenement as the landlord thereof, unless and until some other person be rated in respect of the tenement, or unless and until the actual landlord compound according to this Act for the same with the vestry."

2272. In carrying that Act into effect, before the passing of the Reform Act of last Session, was it your practice to enter the names of the occupiers in the rate-book, where there was an owner compounding?—No.

2273. You merely entered the owner's name against all the premises, and grouped them together, and put one rate upon them for one value?—Yes. There is a clause in the Act expressly with reference to empty tenements.

2274. He would be dealt with under that clause in respect of any tenements that were unoccupied, would he not?—No. I should like to explain this: the landlord, when he compounds for his property, pays whether the tenements are full or empty, and in consequence of that he is allowed a small deduction from the rateable value.

2275. What is the deduction that is made in that respect?—One-third.

2276. Is that stated in the Act?—No; I have here a scale of the compounds (*delivering in the same to the Committee*).

2277. Mr. *Villiers.*] As I understand you, it is in the discretion of the vestry what the principle of composition shall be?—The vestry have authority to call upon the landlords to compound according to the scale laid down by the vestry.

2278. *Chairman.*] But that scale is not laid down by the Act; the Act, if I understand you rightly, gives power to the vestry to determine the mode of composition?—Yes.

2279. And, therefore, the scale is fixed by them, and not fixed in the Act?—It is fixed in the Act so far that they keep within the Act when they make the scale.

2280. Within certain limits they are to exercise their discretion?—Yes. Clause 68 says, "So that no such tenement be rated at less than one-half of the rack rent at which it is then let, or at less than one-half of the yearly value thereof."

2281. It may be rated for more, but not for less?—We take off one-third, keeping just between the two.

2282. Under the power of that section the vestry have come to the resolution contained in this paper?—Yes; the resolutions of the asssessment committee are as follows:

"At a Meeting of the Assessment Committee, on Wednesday, the 15th July 1863—

"It was Resolved unanimously—That the principle to be adopted by this committee be as follows, viz.:—

"'The Gross Estimated Rental shall be the amount at which the property would reasonably let at from year to

to year, the tenant paying all usual tenant's rates and taxes.

"'That the Rateable Value shall be fixed at a proportion varying from 25 to 34 per cent. deduction from the gross rental, as circumstances may render it advisable.'

"Resolved unanimously—'That this committee meet once at least in every month, and that seven be a quorum, that it may subdivide into sections of not less than five each, for the purpose of surveying and valuing the property in the parish, and shall report thereon to the committee their valuations for consideration and approval, before the same are submitted to the vestry.

"'That all meetings called for surveying property be convened for 11 o'clock in the morning, and that the other meetings of the committee be convened for six o'clock in the evening.

"'That the chairman be authorised to call a meeting of the committee whenever he may consider it necessary.'

"At a Meeting of the Assessment Committee, on Monday, the 10th August 1863—

"It was Resolved—'That all compounds be effected at two-thirds of the rateable value. Fractions of such two-thirds less than 10*s.* to be omitted, and fractions upwards of 10*s.* to be made 1*l.*, and added accordingly, as per following scale :—

When the rateable value is		To be compounded for at	
1*l.*			1*l.*
2*l.*			1*l.*
3*l.*			2*l.*
4*l.*			3*l.*
5*l.*			3*l.*
6*l.*			4*l.*
7*l.*			5*l.*
8*l.*			5*l.*
9*l.*			6*l.*
10*l.*			7*l.*
11*l.*			7*l.*
12*l.*			8*l.*
13*l.*			9*l.*
14*l.*			9*l.*

"When the rateable value is 15*l.*, to be compounded for at 10*l.*"

2283. Are we to understand that all the persons who do compound are compelled to compound according to that scale, without any distinction or favour?—Yes.

2284. Are all the premises that are grouped together for the purpose of composition also valued at one value, or do you put a separate valuation in for each tenement?—There is a separate valuation for each tenement, and the aggregate at the bottom is carried out in one assessment to the landlord.

2285. Is the aggregate value the sum of all the separate values?—Yes.

2286. Is it at that sum, less the deduction for composition?—No; it is the composition put into the compound column, and added up, and carried out in one assessment.

2287. Mr. *Powell.*] You put in, do you not, all the other particulars except the name of the occupier?—Yes.

2288. You give a line to each tenement?—Yes.

2289. Mr. *Floyer.*] Is the full value put in as well as the compounded rate?—What we call the gross estimated rental is put into the column.

2290. *Chairman.*] In the case of composition taking the form of your rate-book, do you first put in the name of the owner compounding?—Yes.

2291. But the name of the occupier you do not put in?—No.

2292. Then you have a description of the property, and the gross estimated rental?—Yes.

2293. Is the rateable value put in also?—No.

2294. Then you put in the compound rateable value?—Yes.

2295. Then you fill up the column of the aggregate amount of the compounds by bringing out the total composition of the owner?—Yes, just so.

2296. The rental of empty tenements you do not put in, in the case of a composition owner, because his composition includes an allowance for empties?—Yes; the rental is put in, and he pays for them.

2297. The poor rate in the pound is, then, the rate in the pound on the aggregate amount of composition?—Yes.

2298. Of course, you know what the rateable value is, but you do not fill it in, because you substitute the compound rateable value?—Yes; we do not fill it in, because those columns are cast up at the bottom, and the rateable value must agree, at so much in the pound, with the money. If we were to put the rateable value in we should do too much a good deal, or if we put in the amount charged on.

2299. Mr. *Powell.*] Have you a record of the rateable value of each house?—Yes, we cannot get at the compound value according to that scale, until we get the rateable value.

2300. Mr. *Villiers.*] How do you get at the rateable value?—Under the Parochial Assessment Act, by first ascertaining the value of the house, and then making certain deductions.

2301. Does that calculation proceed upon any general rule, or is it in the discretion of the vestry?—It is in the discretion of the vestry as to what allowance should be made for deductions for insurances and repairs, and all that sort of thing. There is a little variation, but not much in our parish.

2302. *Chairman.*] Can you state what is the gross estimated rental of the property which was subject to composition last year, before the passing of the Reform Act?—£. 75,074.

2303. Can you state also the total amount of the compound rateable value in your rate-book?—£. 42,230.

2304. Can you state the number of tenements which were the subject of composition?—Four thousand nine hundred and twenty-nine.

2305. Can you furnish the Committee with the difference between the actual compound rateable value and the true rateable value of the tenements that were subject to composition?—£. 14,076

2306. Was the same rule of composition applied to all the rates collected by the vestry?—Yes.

2307. Was it the understanding of the vestry that under the Metropolis Local Management Act, the rates that were to be levied for the local management were to be levied upon precisely the same basis as the poor rate?—Yes.

2308. And that is the justification of your putting all the rates upon precisely the same basis?—Yes.

2309. Can you state whether there is any authority in the Police Act for the rate being levied by composition, or is it in consequence of the Act directing the rate to be collected with the poor rate that the police rate is also subject to composition?—The precept for the police rate is sent down by the Commissioners for a certain sum of money, at so much in the pound, and their assessment is upon the basis of the county rate, not upon our rate.

2310. Then the parish for that is assessed in the aggregate?—Yes.

2311. You make the assessment on the tenements by collecting it in with the poor rate, and paying

Mr. *W. G. Davis.*

21 April 1868.

paying it out of the poor rate?—Yes; the county rate is about 380,000 *l.*, and ours is, as I mentioned just now, 366,000 *l.* and odd.

2312. Then, in point of fact, the police rate, although it is considered by law to be a rate of 6 *d.* in the pound, is a larger rate in the pound upon the inhabitants?—For us to collect the amount that they require, we should have to make a 7 *d.* rate instead of a 6 *d.* one, and the same with the main drainage rate.

2313. That also is assessed, is it not, on the basis of the county rate in the aggregate upon the parish?—Yes, and we have to make a 4 *d.* rate to pay their 3 *d.* one.

2314. Do you consider that the change of basis, from the parochial rate to the county rate, is a reasonable change?—We thought not; we appealed against it to the justices; we thought they were rating us too high, but they refused to make any reduction, and said that we had always been rated too low, and that we must put up with it.

2315. And you have not been able to bring your tenement assessment up to the level of the charge that is put upon you for the county rate?—No, not yet.

2316. When did you last review your tenement assessment?—It is being reviewed now, and very nearly finished. The last survey that was taken in Shoreditch parish was done by a paid surveyor in 1843. There has not been a general survey of the parish until within the last two years, and an assessment committee has been appointed now for the revision of the whole of the parish, and they have done it all except one little piece.

2317. Will the effect of that revision be to bring the tenement valuation up to the standard of the county rate?—No, it will not.

2318. Mr. *Villiers.*] Are we to understand that you have formed an assessment committee recently?—Yes.

2319. But that has not been under the recent Assessment Act?—No.

2320. How is that assessment committee composed?—It is appointed by the vestry.

2321. Is the selection made entirely from their own body?—Yes.

2322. Do they proceed in the same manner as an assessment committee under the recent Act?—I do not know how the assessment committee, under the recent Act proceed, but we proceed under the Parochial Assessment Act.

2323. Then you are not guided, in your proceedings for a new assessment of the property in Shoreditch, by the provisions of what is called the Assessment Committee Act?—No, we are not.

2324. None of those forms, which are observed for the purpose of ascertaining whether the valuation is correct, and giving the power of appeal and the power of rehearing which are provided for under the Act, are observed in Shoreditch under your arrangement?—Not any.

2325. Then this mode of re-assessing the property in your parish is a sort of arbitrary proceeding; it is a committee which is formed by the vestry, and thought to be competent for the purpose, but not provided for under any Act?—We consider that the persons who make the rate have the power to put the proper assessment upon the property.

2326. But there is no distinct provision in your Local Act for the mode of re-valuing the property with the view to assessment?—No; but in order to levy rates you ought to have the power to put an assessment, or to value the property.

2327. But there is nothing in the Act as to the form in which you are to ascertain the value of the property?—Only in the Parochial Assessment Act, and there it gives us instructions what we are to do.

2328. Are we to understand you that you have two columns, first to enter the annual value of the property and then to enter the rateable value, deductions having been made upon the estimated rental?—Yes.

2329. Do you find in the result that your valuation is not equal to the county valuation?—Yes.

2330. The county valuation, I presume, still proceeds as it always has done, or as at least the Act provides for its being done?—Until four years ago the parish of Shoreditch was assessed to the county rate at 265,000 *l.*, and all at once we had a precept to say that we were raised to 380,000 *l.*

2331. But they did re-assess the county, did they not?—Under the County Assessment Act they assessed the parishes, but that had nothing to do with our assessment.

2332. There was a re-valuation of the county of Middlesex about that time, was there not?—I am not aware that there was; I do not know of any re-valuation of the county of Middlesex.

2333. *Chairman.*] Under the County Assessment Act, it is not a tenement valuation, but they take a sort of gross value, do they not, of the whole parish?—Yes, I believe according to the Income and Property Tax

2334. Mr. *Villiers.*] But they have power to re-value the county, and I think they have done so recently in Middlesex; but all that you know is that you received a precept from them, assuming that your property was of much higher value than it had been before for the purpose of rating?—Yes.

2335. And any quota that you were called upon to contribute has had reference to that valuation?—Yes.

2336. You said that your parish is under a process of re-valuation now by yourselves?—Yes.

2337. You cannot exactly tell whether there will be this difference in future between your valuation and that of the county?—There will be 20,000 *l.* difference.

2338. But your valuation is not completed?—All but a very little, where houses have been lately built, and I do not expect any alteration in the valuation from that circumstance.

2339. Do I understand that you are now called a union, and that you have guardians, and that you are so governed in consequence of the present Metropolitan Act?—Yes.

2340. Under these circumstances are you not entirely within the jurisdiction of the Poor Law Board; do not you receive all directions with respect to assessment from them, or has not the new Poor Law, as it is called, operation in your parish now superseding the operation of the Local Act?—There was a board of guardians previous to this new Act passing; since the passing of the new Act the guardians send precepts to the vestry for certain sums of money, and the vestry make the rates. The guardians send precepts to the vestry for a certain sum of money for six months, being 3,500 *l.* a month, and

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we pay all those matters that do not relate to the relief of the poor, the police rate, the county rate, and all that sort of thing, the vestry make the rates, as they always have done.

2341. What I asked was whether the parish of Shoreditch had not come under the operation of the new Poor Law, which it had not done for certain purposes under their Local Act, and since the passing of the Metropolitan Act of 1867?—Yes, the parish have come under this last Act.

2342. Then being under the operation of the new Poor Law, and being governed by a body of guardians, are you not subject to the action of the Assessment Act which provides that whenever there are guardians they shall form an assessment committee for the purpose of assessing the parish?—No; the Local Act has been partly abrogated, because previously the clerk to the guardians used to bring up the estimates to the vestry, and tell them how much money they wanted, and all the monies used to be paid to the account of the guardians; now it is not so; they merely send a precept saying, "We want 3,000*l.* a month, and you must pay all the rest".

2343. *Chairman.*] You have not yet abrogated your old Act as regards the assessment and management of the rates?—No, certainly not; only that part of it to which I have referred.

2344. In the year immediately previous to the passing of the Reform Act, how many summonses were issued for the non-payment of rates?—The number of summonses before the Act came into operation was 5,953 a quarter.

2345. Was it usual to issue about the same number of summonses for every quarter's rates?—Yes.

2346. What was the general reason for issuing so many summonses; was it on account of the real poverty of the ratepayers, or their indisposition to pay?—I suppose it was their indisposition to pay. After the service of the summons, the collector used to state that he used to get a great deal of money without their coming before the magistrate.

2347. About how many summonses were heard before the magistrates?—About 400.

2348. What was the nature of the excuses offered before the magistrates against issuing warrants of distress?—Inability to pay, through poverty.

2349. Did the parties make application to be relieved from the rate?—Yes.

2350. How many of those applications were generally allowed by the magistrates?—Sometimes 40 or 50 out of the 400.

2351. And will the rest generally pay upon the order of the magistrate for a distress warrant?—The magistrate used to order them to pay in 7 or 14 days as the case might be; or if he thought they were too poor and could not pay, (and some of them would bring up their cards for receiving relief from the workhouse), he would excuse them.

2352. What was the number finally excused?—About 40 or 50; they would vary in different quarters.

2353. Mr. *Villiers.*] What number of warrants of distress were issued?—I was never aware of half a dozen distresses being made for the last 12 years.

2354. *Chairman.*] Then the rest of the 400 generally paid?—Some of them paid, and the remainder were composed of bankrupts, emptys, runaways, and death.

2355. With the exception of some half a dozen who were distrained upon?—Yes, and those who were bankrupts, or run-aways, or something of that sort.

2356. Then with the exception of a few who were excused from poverty and a few against whom distress warrants were issued, the whole of the rate in the end was collected?—Yes, with the above exception.

2357. Where the owners were assessed, they generally paid?—Yes.

2358. The persons against whom distress warrants were issued were occupiers, were they not, for whom no composition was made?—Yes; the magistrate would not excuse the owner of property where he was allowed to compound.

2359. Then the persons against whom distress warrants were issued were occupiers?—Yes.

2360. Can you explain how it happened that persons paying so large a rent as not to be under composition were in that state of poverty as actually to be in receipt of relief?—I cannot explain the reasons why, but it is so in parishes like Shoreditch.

2361. Is it that they themselves sub-let the tenements and take in lodgers?—No, that would rather enable them to pay their rates.

2362. How can a person who is paying a rent of upwards of 15*l.* a year, as I understand it, be a person in receipt of poor relief?—Those are generally cases where they have lost their work, or have been thrown out of employment all at once; there are very distressing cases sometimes of people who have been very respectable, paying 30*l.* a year rent, and yet have been so reduced as to be obliged to receive relief.

2363. Mr. *Powell.*] Do you mean people paying 30*l.* a year for a house for their own family?—Yes.

2364. Mr. *Villiers.*] Were there any persons occupying tenements under 15*l.* a year liable to the poor rate, and who were not under composition?—Yes.

2365. They would be liable to the poor rate according to the value of their tenement?—Yes.

2366. Did those people ever get excused, or were they ever in default?—Both, I should think; excused and in default too.

2367. Could those persons occupying such tenements arrange for a composition?—It never had been arranged that a house should be compounded with the occupier.

2368. Then a vast number of people subject to composition were men who occupied tenements within the limits provided by the Act?—No; if we thought we should get the money better from the landlord we should compound.

2369. Did you never compound with the occupier himself?—No, not if he paid the rates regularly.

2370. According to your Act an occupation of 15*l.* and under may be compounded for?—Yes.

2371. You state, do you not, that when the owner possessed those houses and lets them out for this rent, you may arrange with him to compound?—Yes.

2372. I ask you whether you did not ever compound with the tenant of such occupation, where the landlord was not the person liable for the rates?—We never compounded with a tenant.

2373. So that if a tenement is not compounded for by the landlord, the occupier is, according to law, liable for the poor rate?—Decidedly so.

2374. And those persons sometimes go before the

Mr. W. G. Davis. 21 April 1868.

the magistrates to be excused on the plea of poverty?—Yes.

2375. Does the magistrate ever relieve them for a portion of the rate?—Yes.

2376. Is there any limit to the composition that is made in your neighbourhood?—No, not that I know of; the magistrate will excuse perhaps a half sometimes, upon the promise that the man will pay the other half within a certain time.

2377. Does he pay it, or does he generally consider that as a release from payment?—A release from the payment of a half; but if he does not pay the other half within a certain time the collector has a warrant signed for the lot.

2378. Are all those 5,000 or 6,000 summonses that are taken out paid for?—No.

2379. Is there not some fee paid to the clerk?—There is not any fee for that paid in Shoreditch at all.

2380. Are there no costs upon any proceedings before the magistrate?—No.

2381. How are the expenses met?—The trouble falls upon the collector who serves all those summonses himself.

2382. But those summonses are issued from the magistrate's office, are they not?—No, not from the magistrate's office, but from the vestry clerk's office. The magistrate attends there and he signs the summoning warrant, and he gives the order to the collectors by giving them their books filled with counterparts, and he tells them to summons the parties contained in that warrant before him on a certain date.

2383. Is there no fee paid to the magistrate's clerk?—No, there is no magistrate's clerk; a single shilling put upon the rates in the case of some of the people of Shoreditch, would be more than they could pay.

2384. Where is the house or court where the tenants are taken before the magistrate to be excused?—At the town hall.

2385. Where two of the magistrates attend?—Yes.

2386. And there you say there are no costs incurred?—No, not a penny.

2387. *Chairman.*] Do you go through the form of a distinct application being made by the occupier to be excused, or is it merely a proceeding upon the summons to compel him to pay the rate?—That is all; it is merely a proceeding upon the summons, the man comes up to the magistrate, and the magistrate asks him why he does not pay, and he tells him the reason. The whole vestry is summoned upon that occasion, and there is generally somebody present who knows the parties, and who may satisfy the magistrate as to the poverty of this or that man; and the magistrate excuses him if he thinks fit, or two of them may do so.

2388. At page 232 of the Electoral Returns of Boroughs and Counties in the year 1866, there is this statement, that in the Shoreditch Union at a gross estimated rental of property under 4 *l.*, there were only 13 tenants; between 4 *l.* and 5 *l.*, nine tenants; between 5 *l.* and 6 *l.*, 18 tenants; between 6 *l.* and 7 *l.*, 91 tenants; between 7 *l.* and 8 *l.*, 119 tenants; between 8 *l.* and 9 *l.*, 500 tenants: between 9 *l.* and 10 *l.*, 809 tenants, and above 10 *l.*, there were 13,204 tenants. What arrangements were made for collecting the rates previous to the Reform Act; how many collectors did you employ?—Nine.

2389. Were they stipendiary officers or not?—Yes.

2390. Were they paid by salary or by a per-centage?—By a per-centage.

2391. And did each collector collect the poor rate in a particular district?—Yes.

2392. In your parish there would be no other collector collecting the rates, except the Crown collector?—No, and except the Crown collector, there are no parochial rates but what our collector collects.

2393. Are there other rates collected by the Crown collector in the same district?—Yes.

2394. He is a separate officer, is he not?—Yes.

2395. Does not he collect on the responsibility of the parish?—No.

2396. If he makes default in the collection, have not the parish to pay the amount over again?—Yes, the parish is re-assessed again to make up the deficiency. All that we have to do with it, is this, that the clerk to the commissioner sends us word down when a collector is appointed, and he gives us the securities for us to inquire, if we like, as to their responsibility, that is all.

2397. What steps have you taken since the passing of the Reform Act of 1867, to comply with its requisitions?—We have complied with the Act by introducing the whole of the occupiers into our rate-book, and discontinuing the name of the owner, except where the owner is rated for houses let in apartments. The composition is entirely done away with in the Shoreditch parish.

2398. Do you keep in the name of the owner where the house is let in apartments?—Yes, in several cases the owner has given us notice that he is to be rated for that house, for it is let out to three or four different people.

2399. Have you found any difficulty in filling in the names of the occupiers?—Yes.

2400. What has that difficulty been?—Not ascertaining who they are.

2401. Had you to direct your collectors to make a visitation of each house?—Yes, I sent a circular round to each of my collectors to give me the names of the occupiers in every house within his particular district, which had been compounded for if he had the means to do so.

2402. Did he succeed in doing so?—There were a great many vacant spaces where he said the people swore at him, and told him he might go anywhere, they would not give him their names at all.

2403. What was done in making the next rate with those houses?—We put in the occupier.

2404. But if you had not got the name, how could you put it?—We put in the word "Occupier" without a name.

2405. In how many cases had you to do that?—Perhaps 10 or 11, at least. We got them so far as that, that there were only about 10 or 11 left, I think, by the time the rate-book was made, and they were ascertained to be empty.

2406. Did you take any means to ascertain what changes had taken place between the getting of the first intimation, and the making of your rate-book?—No, we only took the changes once a quarter, for the purpose of making out the new book.

2407. How long before the rate-book was made out did you begin to ascertain the names?—Directly the Act passed.

2408. How long did it take you to go through the parish to ascertain the names of the occupiers?—The

—The collectors have done it in a month, or nearly so. I had some circulars got ready directly and sent them to the collectors, and told them that they must get the names of the occupiers of all the compound property in the parish to make out the next book.

2409. Were the same staff of collectors that you employed before able to do this work?—They did do it.

2410. After the rate was so made did you experience any difficulty in collecting it?—There was a great deal of difficulty.

2411. How many summonses had you to issue?—The number of summonses issued was 11,440; that was for the first rate after the Reform Act, the Christmas rate.

2412. Mr. *Villiers.*] Was that for one quarter?—Yes.

2413. *Chairman.*] How many of those summonses were heard, or were complied with without being heard?—There were just over 1,000 attended, and were heard; 1,040, or something like that.

2414. Did the other 10,000 pay upon receiving the summons?—I do not know whether they paid. I dare say a great many of them paid. The collectors say that upon serving the people with summonses to attend before the magistrates they generally get the rates.

2415. Mr. *Villiers.*] Do you know what the fact was; did they collect the rates from the 10,000?—No, I do not know what the fact was.

2416. You stated that 1,040 did not pay upon receiving the summons, and were heard; then there must have been 10,000 who were not brought before the magistrates?—Ten thousand that we cannot account for.

2417. But the account must be taken sooner or later, because they either pay or do not pay?—Just so.

2418. Is not this about the time that you would know?—No. In about three weeks time that book will have to be returned to be made up, and then we shall ascertain how much has been collected and how much is lost.

2419. *Chairman.*] Can you state to the Committee generally how much has been collected from the 10,000 who have not been heard?—I cannot give you the amount of the book since the Reform Act; I can tell you the losses before that, but not since, because about six weeks after quarter-day the collector would be obliged to render that Christmas book complete, and then the auditor tells us how much is collected and how much is lost, and the per-centage of the loss.

2420. With regard to the 1,000 who were heard, what was the character of their excuse for not paying the rate?—I was sitting with the magistrate, and I saw 20 or 25 bring up tickets to show that they were receiving relief from the parish workhouse. Some of them told us that they had got no landlords, and never had any. In a parish like Shoreditch you have no conception of the sort of people who come up to these places.

2421. Mr. *Villiers.*] Were those freeholders in Shoreditch, who might occupy their freehold, and, as you say, have no landlord?—We say, "Who is your landlord; have you made any fresh arrangement since the passing of this Act?" and they say they had not got a landlord, and never had any.

2422. *Chairman.*] What class of people were they?—They were birdcatchers, brickmakers, people who go out selling hearthstones, and who sit with stalls in the street; they come before the magistrate as careless as possible; they care nothing what they say or do.

2423. Mr. *Villiers.*] They refuse to disclose the names of the people under whom they held?—Yes.

2424. Mr. *Powell.*] They must have had a landlord?—No doubt they had a landlord.

2425. *Chairman.*] How many of the 1,000 were excused by the magistrates?—I suppose about 44, or perhaps 49.

2426. Were all the others ordered to pay?—Yes.

2427. And have they paid?—That is what I cannot tell.

2428. Mr. *Villiers.*] Is it a rule with the magistrate that when it is proved that a man is receiving parochial relief he does not compel him to pay the rate?—It is a rule that the magistrate will not sign a distress warrant against a man receiving parish relief. Here is one form of the warrant (*handing in the same to the Committee*).

2429. *Chairman.*] Can you give the Committee any general idea of the number of persons who have paid, or are likely to pay, upon the 900 odd distress warrants?—No; that is what I want to calculate. I am getting up this matter for my own information, and I will fill it in as far as I can.

2430. Can you state what was the difference in amount of the total rate, the rate of January under the Reform Act, and the rate immediately preceding under the old system; take, for example, what 1*s.* or 1*s.* 1*d.*, or whatever the rate in the pound was, produced immediately before the passing of the Reform Act, and what the same rate produced at Christmas?—At Lady-day 1868 the rate was 19,837 *l.*; the Michaelmas rate, which was before the Reform Act, was 15,335 *l.*

2431. Were they the same rate in the pound?—No; one was 11*d.* and the other was 1*s.* 1*d.* The rate in the pound, at Midsummer 1867, was 1*s.* 1*d.*, producing 17,853 *l.*; and the Lady-day rate at the same amount in the pound was 19,837 *l.*

2432. Then the new system has given you an amount of rate, supposing it were collected, of about 2,000 *l.* above the former rate?—Yes.

2433. But you cannot tell us how much of the first rate, made under the Reform Act, will be collected?—No, not yet, not for about three or four weeks.

2434. Do you anticipate that the amount collected will be more or less than the amount collected previous to the passing of the Reform Act?—I am in hopes that we shall not lose anything by it, because the tenants are rated at one-third more than what the landlords used to be, and that may make up the deficiency.

2435. Can you form any opinion of the number of removals that there may be in each quarter's rate, and the number of alterations that you may have to make?—No, not under the new system, with those weekly tenants.

2436. What was the change made in the Lady-day rate, as compared with the Christmas rate?—Previously, when the landlords were rated, about 450 was the number of changes in the quarter; now the weekly tenants are constantly moving.

2437. You have made two rates under the Reform Act; what were the changes that you had

Mr. *W. G. Davis.*

21 April 1868.

had to introduce in the second rate as compared with the first?—I think there were something over 800 changes in the quarter in making the Lady-day rate as compared with the Christmas rate.

2438. Supposing there is any inaccuracy in the occupier's name under the new system, what remedy do you consider that you have for the collection of the rate?—The vestry can amend the rate whenever they like.

2439. Do you mean that under their special Act they may substitute one name for another in case there is an error?—Yes, they can fill in a name or take out a name, or alter the assessment, without going before the magistrates.

2440. Mr. *Villiers.*] How is it, supposing you have made a demand upon a tenant who was in occupation when you did so, when the collector goes to take the money he finds that he has quitted and another party is in?—We do not care about amending the rate: the magistrate has power, without his being in the rate-book, to apportion a certain sum of money for the tenant to pay for the time that he has been in occupation.

2441. *Chairman.*] That is under the old general Act of George the Second, is it not?—Yes.

2442. Mr. *Villiers.*] I am assuming a demand having been made upon the first occupier, and that you find him gone when you go to collect the rate, and another person in occupation; and I understand you that the magistrate then fixes the second occupier with a proportion of the rate which had been levied upon the first occupier?—Yes, the man comes up, and he says, "I have only been in the house three weeks or six weeks," as the case may be, and the magistrate, if he has proof of it from the collector, says, "You must pay so much," although that man's name is not in the book.

2443. That may be the practice in Shoreditch, but do you know of any Act of Parliament that authorises a magistrate to proceed in that way?—Yes, I think so. I think that the 17 of George the Second authorises it.

2444. But the demand upon the first occupier was for the rate for the quarter, was it not?—Yes.

2445. And he is liable, I suppose, still, if you could catch him?—Yes, he is liable for the time that he occupied the house.

2446. *Chairman.*] Supposing a person that is assessed as an occupier was no occupier, then, according to common law that rate would be an invalid rate, if he was not an occupier at the time that rate was made; but I understand that you have a power under your special Act to substitute the right person for the wrong person, and to amend your rate?—Yes.

2447. Then having amended your rate you can enforce it?—Yes.

2448. Colonel *Hogg.*] Do not the collectors ever take a balance of the rate without going before the magistrate?—They cannot, because there is a receipt made out for every assessment in the parish, and if that receipt has to be altered they have to come to me for a fresh receipt, and destroy the old one. The clause for the amendment of the rate under the special Act is Clause 62: "The Vestry from time to time may amend any rate by inserting therein the names of any person claiming and entitled to have his name therein as owner or occupier, or by inserting therein the name of any person who ought to be rated, or by striking out the name of any person who ought not to be rated, or by raising or reducing the sum at which any person is rated."

2449. *Chairman.*] Therefore under that you are enabled to correct any mistakes that may arise in putting in the names of the occupiers?—Just so.

2450. What has been the feeling generally in the parish of Shoreditch in enforcing the provisions of the Reform Act for assessing the occupier instead of the owner?—The vestry, who are the actual overseers under the Act of Parliament, make out the rates according to the Reform Act as laid down by them, they have given an order to have it done, and we have complied with the Act as far as we possibly can.

2451. Has the Act given satisfaction to the inhabitants and occupiers generally, and especially the occupiers of small tenements?—I think not.

2452. Do you think there is much discontent on their part with regard to those provisions?—I am sure there is.

2453. Do you think that it is very inconvenient to them to be assessed in the way in which they are now being assessed?—Yes, certainly.

2454. What is the cause of that inconvenience?—The poor people cannot save the money and put it by until the end of the quarter to pay the collector. They do not mind paying 3*d.* a week more to a landlord, but they cannot put by 10*s.* or 17*s.* until the end of the quarter, and when the collector goes to them there is no money for him.

2455. In fact, their contract is to pay by the week, for their general convenience, and they are compelled to adopt another course, inconvenient to themselves, by the provisions of this Act?—There is no doubt about it.

2456. Do you think that they have great practical difficulty, therefore, in complying with those provisions?—I think so.

2457. Do you think that they would be perfectly content to pay the rate themselves, if they were allowed to pay it weekly to their landlord?—I do think there is a feeling against paying the rates by those people. I know from my own knowledge, in Shoreditch parish, that one person out of 50 does not care for a vote at all, and that one out of 100 would not pay the rates to get a vote.

2458. Mr. *Villiers.*] They would forego the privilege of being put upon the register rather than be put upon the rate?—They do not care about a vote if they have to pay the rates to get it.

2459. *Chairman.*] If they are subject to the inconvenience of this quarterly demand they would rather be left out of the register altogether?—Yes.

2460. Had you, under the old Reform Act, many demands on the part of occupiers to be specially rated under the provisions of that Act, when the owners paid the rates?—No. Under the old Act the franchise was 10*l.* There are scarcely perhaps 50 houses in the parish but what are worth 10*l.* a-year; and the consequence was that nearly the whole parish of Shoreditch were eligible to be put upon the register, if they paid their rates.

2461. That is to say, they were eligible to be put upon the register if they demanded to be rated?—Yes.

2462. Under the old Reform Act it was not necessary,

necessary, was it, for them to pay the rates if the landlord paid the rates for them?—Yes, they must be rated.

2463. They must be put upon the rate-book; but it was not necessary for them to pay the rate under the Reform Act?—There was an Act passed called "The Metropolitan Local Management Amendment Act," which states that a person may claim to be rated, and upon his claiming to be rated he is put upon the rate-book always, and he is not to be taken off again, and he remains there under that Act. Then he is eligible to be put upon the register of voters if he pays his rates.

2464. Is it necessary, either under the Reform Act or under the Metropolitan Local Management Amendment Act, for the occupier himself to pay the rate; is it not a sufficient compliance with the provisions of both those Acts if the landlord pays the rates, although the occupier may be assessed to the rates?—I have with me a work upon the last Representation of the People Act, by Mr. Robert Wilkinson, a barrister-at-law, with practical and explanatory notes, and one of those notes on Section 7 says, "It would seem to be perfectly clear, however, that the intention of the Legislature was that the rates should be personally paid by the occupier, and therefore that a payment by the landlord, although it may be made with the sanction and by the express authority of the tenant, would not be a good payment on his behalf, for the purpose of conferring the franchise."

2465. Is that under the Act of last Session?—Yes.

2466. What I was asking you was, whether under the Reform Act of 1832, and the Acts which amended it previous to 1867, and under the Metropolis Local Management Amendment Act, it was necessary for the occupier actually to pay the rate in order to qualify him, or whether it was not sufficient that his name should be merely entered in the rate-book, and that his landlord should pay the rate?—Yes, we never enquired about that; if the rates were paid in proper time the man was put upon the list; if he was required he would produce his receipt for the rate.

2467. Under the old Act, and under the Metropolis Local Management Amendment Act, was it not necessary for both the occupier and owner to be put upon the rate-book?—No, the occupier was upon the rate-book, not the owner.

2468. Mr. *Villiers.*] I think you were mentioning this with regard to what the people did to get upon the register; you say that owing to the value of property in Shoreditch, most persons occupying houses could have been placed upon the register?—Yes, if they liked.

2469. But do you tell us what they did under those circumstances; did they get upon the register?—No.

2470. Can you give us any reason why they did not?—Because they did not want it, I suppose; that is the only reason that I can give.

2471. But you gave that as a proof of the indifference to vote on the part of the people of Shoreditch, when occupying houses of 10*l.* a year rental?—Yes.

2472. What was the date of the Act under which they could have done so with so much facility?—It was the 19 & 20 Vict. c. 112.

2473. *Chairman.*] Was that Act procured in order to increase the facility of getting upon the register?—No, it was procured by the Metropolitan Board, for the better local management of the metropolis.

2474. It is stated in clause 5, "That in cases where by any composition with the landlord a less sum is payable than the full amount of rate, which except for such composition, would be due in respect of the same premises, the occupier claiming to be rated shall not be bound or tender more than the amount then payable under such composition;" so that the composition was not to be disturbed by his claim, and both were to be put upon the register?—Yes; the 4th clause is that occupiers may claim to be rated.

2475. The 5th clause, as you see, is, that the claim is not to be disturbed by the composition; so that both the owner and the occupier, when the claim is made to be rated, are to be continued upon the rate-book?—I was not aware that it said so. The owner is liable.

2476. He cannot be liable unless he is put upon the rate-book, can he?—I do not know that he cannot; we never did put the owner upon the rate-book.

2477. Nobody seems to have claimed under this Act?—We never had any such claims in Shoreditch parish.

2478. Mr. *Villiers.*] Can you state to the Committee how many could have claimed if they had chosen?—The whole of those occupiers that are now put upon the rate-book could have claimed then if they had liked.

2479. And how many thousands would there have been?—Four thousand nine hundred.

2480. Are the Committee to understand from your last answer that the Reform Act will not increase the number of voters much in Shoreditch?—I do not know; that remains to be proved.

2481. I thought I understood you to say that there were very few houses in Shoreditch that were not of the value of 10*l.*?—But they were compounded.

2482. *Chairman.*] Under the Reform Act, the occupiers of houses subject to composition were not in the habit of claiming to be rated, were they?—No.

2483. And therefore they were not registered as voters?—Just so.

2484. But now they will all be put upon the rate-book by the provisions of the Act, and therefore they will all be put upon the register, provided they pay their rates in due time, with the exception of 40 or 50, or whatever the number may be who may be excused, and the number who may make default?—Yes.

2485. Mr. *Villiers.*] The overseer will feel it his duty to place those people on the register if they are in the rate-book?—Yes.

2486. *Chairman.*] But there will be also a diminution in respect of the quarterly changes which appear to have been at the rate of 800 a quarter?—Yes; the collector will make a return of them.

2487. But he will not put upon the register any person who has not been continuously upon the rate-book for the whole 12 months?—I think that the first register does not include the whole 12 months.

2488. But after the first a person must be on the four rates for 12 months to be entitled to be put upon the register?—Yes.

2489. Mr. *Villiers.*] It is to be a continuous residence within the borough?—Yes, but it is not obliged to be in the same tenement.

Mr. *W. G. Davis.* 21 April 1868.

2490. *Chairman.*] You do not put upon the register a person who has changed his residence within the borough, unless he makes a claim to be put upon the register?—Unless we know of it. Sometimes the collector knows that he has removed from one place to another; it is continuous occupation in the same parish that is required, and we put him down accordingly.

2491. In making out your register, do you go through an examination of all the rates to trace him from one house to another?—Yes, he must have paid his rates.

2492. I mean that in order to ensure accuracy in your register, you do not trace a person who is upon one rate for one place to see whether he is on any other rate for any other place within the borough?—Yes, we do if it is in the same parish; our collectors are there, and they can inform us.

2493. Do you examine the book for the purpose of tracing people in the parish, and ascertaining whether a man has removed within the year?—The collectors call over all the lists to us, and we make our memorandums accordingly; if a man has lived at No. 1 in such-and-such a street, and removed from there to No. 60 in another street, and he has been in the parish the whole time, and paid the rates in both places, we consider that he must be upon the register.

2494. You take the trouble to ascertain the fact, and you put him on the register accordingly?—Yes, our collectors know it of their own knowledge.

2495. Mr. *Villiers.*] Can you tell us what would be the addition to the register in Shoreditch in consequence of the Reform Act?—I cannot at present.

2496. Could you give us any idea, because, as you are aware, your overseers did not feel under an obligation to put down all those persons who might have claimed before under the old Reform Act?—The number under the old Reform Act was something between 7,000 and 8,000; whether it will be more or less under the new system I cannot tell until the list is made out.

2497. But they had the full qualification provided for in that Act, namely, that they occupied houses of 10 *l.* annual value?—Yes.

2498. As far as you know, all those houses had paid the rates either through the landlord or by means of compositions?—Yes.

2499. But the overseer did not consider it his duty to put down those people on the list to be revised by the barrister?—Certainly not.

2500. But in future he will feel himself bound to put down everybody who is in the rate-book as liable to rate, and has paid rate?—Yes.

2501. You cannot tell what difference that will make in the register beyond this, that there were 7,000 or 8,000 persons who did not appear upon the register before who will appear so now?—The last register for the parish of Shoreditch was between 7,000 and 8,000, and how many it will be this time it would be impossible for me to say; it will all depend upon the qualifications being properly carried out. Previously, people in Shoreditch parish could have got upon the register if they liked, by claiming to be rated; and then, by paying their rates, they would be upon the register; now they are obliged to do it, whether they like it or not.

2502. The fact was, that in Shoreditch there was no agent, or anybody busying himself about putting persons upon the register?—No; the parish of Shoreditch has not had any of those agents.

2503. It would be possible, would it not, that a political agent might look to see who would be entitled, and would require you to put down all persons that were qualified?—Yes, I think it is very likely that something of that sort will occur.

2504. Are there many persons in Shoreditch who own many houses?—Yes; there are some landlords who own 120 houses.

2505. And those persons have a right to come in before the parish, and can put in a distress for the rent?—Yes, and they do so; the rent is first.

2506. Do you know what the habits of the people are in Shoreditch of the description that you are now referring to; are they generally behindhand with their rent?—They tell us so when they come before the magistrate; upon being summoned for non-payment of rates, the question is very often put to them, "Are you behindhand with your rent?"—and the answer is, "Yes."

2507. *Chairman.*] Do you know whether it is a maxim amongst the owners of those small houses, that if the rent be a fortnight in arrear it is rent lost?—No, I am not aware of that.

2508. Mr. *Villiers.*] Do those people ever appear before the vestry to get the tenants excused the rate?—No.

2509. Mr. *Powell.*] You stated that there had been certain difficulty, on the first operation of this Act, in ascertaining the names of the tenants, but that, after all, only 10 or 11 names were left unfilled; I presume that you do not expect a difficulty of this magnitude upon future occasions?—Yes, we do; there are so many changes in those weekly tenements, that we expect the collectors will always have a difficulty in getting the occupiers' names.

2510. After you have once got the whole mass in shape, will the proportion of change be very great?—I think so.

2511. Have you any notion of the per-centage?—Double that which it used to be previously.

2512. Can you tell us what is the number of houses separately rated?—The number of assessments in Shoreditch parish is upwards of 17,000; 800 change stook place in one quarter; 800 went, and fresh people came.

2513. Were the people wholly leaving or merely removing within the area of the union?—If they remove within the area of the parish it makes two changes, one where they go from and another where they come to.

2514. Mr. *Villiers.*] What was the number of additional collectors that you appointed?—We did not appoint any additional collectors. There are nine of them; they have nine districts; and when they go round to demand the rates they get the tenants' names under this new Act.

2515. Mr. *Powell.*] How do you ascertain the fact of their being 800 changes?—By returns made by the collectors during that one quarter. We have a charge-book; and every collector makes the name so and so, instead of so and so, in our book.

2516. Do you think that those people generally came into the parish and left it, or were they persons who you know simply move from one part of the parish to another?—I do not know whether

whether they had left the parish; they change about with their occupations.

2517. Mr. *Villiers.*] What is the opinion in Shoreditch of the vestrymen or of those who have experience in the matter with respect to composition; do they consider that it is convenient?—Yes.

2518. And do you regret its suspension?—Yes.

2519. And that, notwithstanding you do not expect to lose anything by extending the liabilities for the rates?—No; because the assessment is one-third more, now that the composition is taken off; and we expect that that may make up for the loss the other way.

2520. But still, as far as we collect from you, it was much more agreeable to the people themselves, and deemed much more convenient by the parish, to allow the owner to compound for those tenements?—Much more so.

2521. In fact, you will not lose money, and you will not be put to expense in collecting?—It has been a great deal more trouble.

2522. Colonel *Hogg.*] You stated, did you not, that Shoreditch thought it a hardship that the county rate was much higher than the poor rate assessment?—We appealed against it; we thought they were putting it too high.

2523. Is it not the same case with almost all the parishes in London; is there not the same difference?—Yes.

2524. There is no peculiar hardship to one more than another; most parishes are the same, are they not?—Yes, I think they have put up the whole of our county rate or very nearly so.

2525. I gather from your evidence that you cannot as yet give an opinion as to how the rate will be collected under the new Act?—Not until within about three weeks' time, then we shall be able to ascertain.

2526. Mr. *Floyer.*] Could you state about what amount was annually deficient in the collection of your rates?—It used to be about 2½ per cent.

2527. Do you think it at all probable that so large a sum as 2,000 *l.* is likely to be deficient in the collection under the new arrangement?—I have no means of ascertaining until I go through the books and see what the collectors have collected from the new rate.

2528. Did you not state that the total increase of the rate would be about 2,000 *l.*?—Yes, I think that is so; that is the difference between Midsummer 1867 and Lady-day 1868.

2529. Do you think it possible that so large a sum as 2,000 *l.* can be lost upon the total of 17,000 *l.*?—That was not the loss, it was the amount of the rate.

2530. If the increase of the rate of 1 *s.* 1 *d.* is 2,000 *l.*, I understood you to say that you thought that possibly the whole of that might be lost from having to collect it from a different class of persons who pay it?—Yes; but you will observe that the difference of the assessment is partly the cause of the increase.

2531. Do you think it possible that so large a sum as that can be lost?—Just let me explain. The Midsummer rate of 1867 was 17,853 *l.*; the Lady-day rate of 1868 was 19,000 *l.*; and then there is a difference in the assessment between 327,000 *l.* and 366,000 *l.*, which makes a great deal of difference.

2532. The difference of that amount in the rateable value of the property, as I understand you, is a difference consequent upon the different arrangements in assessing the property following upon the Reform Act, in assessing the occupier at his full rate instead of the owner?—Yes.

Mr. *W. G. Davis.*

21 April 1868.

2533. Then you arrive at that larger sum by 2,000 *l.*, by that different mode of assessing property?—Yes.

2534. Do you think that out of 17,000 *l.* or 19,000 *l.* it is probable that, whereas you have only lost 2½ per cent. before, you will lose such a proportion now as will amount to 10 per cent.?—No, I do not think so; but, as I tell you, the assessment has increased independent of the rating of the occupiers. There are 4,900 occupiers rated now more than there used to be, and the increase of the assessment you may calculate upon as well as the number of occupiers that have been put upon the rate.

2535. But a far larger proportion seems to be due to the different mode of rating the occupiers instead of the owners?—Yes.

2536. Mr. *Kekewich.*] Is the population of Shoreditch a migratory population?—I think not.

2537. They change, do they not, within the area of the borough?—Yes.

2538. They do not go from the borough to seek employment?—No, I think not.

2539. A great number of those people live in houses, you say, of 10 *l.* estimated rental?—Of 10 *l.* rateable value.

2540. Suppose you take a house of a rental of 10 *l.*, what would the rateable value of that house be?—About 7 *l.*

2541. Do you know by what process the vestry arrived at that rateable value, they having no Union Assessment Committee?—By deducting the landlord's expenses under the Parochial Assessment Act, that bringing it to the rateable value.

2542. Then we may estimate that 10 *l.* rental is about 7 *l.* rateable value?—Somewhere thereabouts.

2543. Do you know in what way those people are employed who live in those houses, and what amount of wages they earn?—A great many of them have stalls in the streets, and they go out with hearthstones, and collecting bones, and there are a great many bird-catchers and brick-makers.

2544. Are there a great many bricklayers and mason's labourers in your parish?—Yes, there are a good many bricklayers, and a good many cabinet-makers.

2545. They earn very good wages, do they not; 36 *s.* a week I think we have had before the Committee?—I dare say it is so.

2546. *Chairman.*] Do those people chiefly take in lodgers in their houses?—A great many of them take a house; for instance, widows and those sort of people take a house, and let it out in lodgings, and subsist in that way.

2547. So that they reduce their own rent to a comparatively small sum?—They do.

2548. Mr. *Kekewich.*] Do you know whether in the collection of the rates that has now been made since the passing of the Reform Act the owners have paid any part of the rates?—I know that in some cases there have been some arrangements made between the owners and the tenants as to the payment of those rates.

2549. The owners have paid the rates, in fact?—The owners have added 3 *d.* or 6 *d.* a-week to the

Mr. *W. G. Davis.*

21 April 1868.

the tenants' rent, and taken upon themselves to pay the rates; and in some places the owners have deducted a certain sum per week, and told the tenants that they must pay the rates and taxes.

2550. Is the increased rating in Shoreditch at all owing to the general advance in the value of property there?—I think that Shoreditch has improved, and the principal part of Shoreditch is rated higher than it was 20 years ago; the principal part of Shoreditch is more valuable.

2551. Mr. *Goldney.*] You have got the North London Railway through the parish, and that has added to the value of property, has it not?—Yes, the North London Railway is rated at more than what the houses used to be previously rated where it stands; and we get it in one sum. It is rated at 5,633 *l.* That is not collected by the collectors, but is paid to me, and I give a receipt for it.

2552. You mean that it has added something to the rateable value?—It has.

2553. *Chairman.*] Have you been a party to any arrangement for the owners to pay the rates on behalf of their tenants?—No.

2554. Or your collectors?—No.

2555. Has no inducement been held out to them by the parish to pay the rates?—No, we did not consider it proper to make any such arrangements.

2556. Do you know what has been done; whether they have agreed to pay, or have arranged with the collector to send them the notes for the collection of the rates?—The collector is bound to leave a demand for the rates upon everybody who is rated, and the tenants may take those notice papers to their landlord, and the collector will then give a separate receipt for every one of those houses to the landlord, when he gets the rate; he is bound to do so.

2557. You furnish him with a book of receipts corresponding with the rates?—Yes, filled in and printed in every particular.

2558. If the rates are received from the landlord the collector would give a multiplicity of receipts, although the landlord would make but one payment?—Yes.

2559. Do you know whether in many cases the tenants have told the collector that the landlord is the person who will pay for them, and requested him to take the notice to the landlord?—No, I do not. The collector is the party who knows all about these things.

2560. Have you heard from the collector whether that has occurred to any extent?—No; I have heard that arrangements are being made with some landlords and their tenants, but I do not know the details.

2561. If an owner lives in his own house, is he allowed a deduction?—No, we never compound with an owner who lives in his own house.

2562. Then the result would be that if two houses were side by side of precisely the same value, and the owner occupied one house and the owner received rent for the next house, the occupier of that next house would be paying only two-thirds of the rates and taxes which the occupier of his own house, the next house, would pay?—He would pay 10 *l.* for his own house, and is rated at 7 *l.* for the next door; but he would have to pay for it whether it was empty or full.

2563. If the person who lives in the house happened to be the owner, he would have to pay the full rate, and if the person who lives in the next house happened to be the occupier, although he had a lease for 99 years, he would pay only two-thirds of the rates?—Yes; he would pay the rateable value now; before the Reform Act it could be compounded for.

2564. If it were under 15 *l.* rent, though he had a lease for 99 years, he would still be entitled, would he not, to compensation?—No, not if he lives in his own house.

2565. I am supposing two houses to be side by side, one occupied by a person who is also the owner, and he would have to pay the rates in full?—Yes.

2566. But if the tenant of the next house was a lessee for 99 years, would he not be entitled, not being the owner, to a composition if his house were under 15 *l.* value?—We should call him the owner if he were the lessee.

2567. But why are you entitled to call him the owner; does not the Act express that "Where the yearly rent or value of any tenement in the parish does not exceed 15 *l.*, and whether the rent, if any, be paid or agreed to be paid quarterly or otherwise," he may have his rates compounded for; that has no reference to the length of the tenancy?—If a man has got a lease of a house, we consider that he is the owner, and if he lives in it himself he cannot compound for it.

2568. Mr. *Goldney.*] Is it not a question of rackrent; you look upon a tenant as one paying a rackrent, and not as paying the ground rent?—Yes.

2569. Where a man is paying the ground rent of a house, you consider him the owner?—Yes.

2570. And where he is paying the rackrent, you look upon him as the tenant?—Yes, that is so.

2571. *Chairman.*] You mentioned to the Committee that you lost, previous to the passing of the Reform Act, about 2½ per cent. of the rates; can you explain how that 2½ per cent. was made up, because you will observe that the 40 persons who were excused, when the summonses were returnable, were independent of the 2½ per cent. loss upon the rate?—The loss will be on empties, bankrupts, runaways, and those excused; the collector has to make out a list of all the parties who have not paid the rate, and to put against their names the reasons why.

2572. Then the same reasons would operate then as now?—Yes.

2573. Mr. *Powell.*] Did some persons apply to be excused who were not summoned?—No; I think not.

2574. *Chairman.*] Can you inform us whether, since the passing of the Act of last year, the owners had given notices to determine the tenancies, so as to impose any new rental upon their tenants?—In one case, I know that the owner has served notices upon all his tenants, beginning a new tenancy altogether.

2575. Has that example been followed by other owners?—Not by giving notices; it has only been done verbally.

2576. Are those tenancies verbal, or in writing generally?—All that I have been speaking of have been printed forms.

2577. Has it been the practice generally to hire those small houses by verbal agreement or by written agreement?—I think it has been done only verbally.

2578. Therefore a verbal notice would be sufficient to change the tenancy?—Yes; the notice is in this way: When the tenant has come up to the

the magistrate he is asked, "Has there been any alteration in your tenancy," and he says "Yes, my landlord says I am to pay the rate."

2579. Mr. *Powell.*] Have the tenants given notice to the landlords in any cases?—No, I think not; I think the tenants would rather be without votes, and without paying rates at all; they do not seem to like it.

Mr. *W. G. Davis.*
21 April 1868.

Mr. ROBERT VOSS, called in, and Examined.

Mr. *R. Voss.*

2580. *Chairman.*] What position do you hold?—I am Vestry Clerk of St. Matthew's, Bethnal Green; I wish to say that I have not had the advantage, until I came into this room, of seeing the paper of questions which is before Mr. Davis; and therefore, in many respects, so far as those questions go, I am unprepared. I expected that the examination would be more with reference to the effect actually upon the persons rated; of the operation of the Reform Act.

2581. Is Bethnal Green parish constituted a union of itself, or is it a union with other parishes?—It is a parish maintaining its own poor, and having its separate Board of Guardians.

2582.—Is it managed under any Local Act?—Yes, under the Act of 53 Geo. 3, c. 113. To be strictly accurate, I should say that it is one of the parishes which formerly was administered by a vestry, but many years ago it elected a Board of Guardians; and then, by an Act which was passed some time ago, all parishes which had had the poor law administered by a Board of Guardians for a certain number of years were compelled to carry it on; and therefore they have now to elect a Board of Guardians compulsorily.

2583. Does the vestry manage the poor rating of the parish of St. Matthew, Bethnal Green?—Yes, everything for all local purposes.

2584. Does the vestry also carry on the local government of the parish?—Yes, entirely.

2585. Has it a separate corporation for that purpose?—It is a vestry, not a Board of Works; its jurisdiction is co-extensive with the parish only. So that the vestry has the entire local administration, except the relief of the poor, within the parish.

2586. It also assesses and collects all the rates in the parish, does it not?—Yes.

2587. Will you state what is the population in the parish?—The population is about 120,000.

2588. What is the rateable value of the parish?—The rateable value, not for the last rate, which we made last week, but for the Christmas rate, was 220,905 *l.*

2589. Are the rates levied in your parish similar to those which we have heard are levied in the parish of Shoreditch?—Yes; with the slight exception of the "Composition Rate," which is for ecclesiastical purposes.

2590. Do you make the rate-book in the same way as it is made in Shoreditch; one rate-book for all rates?—Yes.

2591. Is it in the same form as that book?—Very nearly; there is some slight difference.

2592. What were the several rates that were levied last year, and how much in the pound?—*See* Statement marked (A) in Appendix.

2593. Do you make quarterly rates for each of those purposes?—Yes. Our rates for the two last quarters have been at a rate of 9 *s.* in the pound in the year. There was a poor rate of 1 *s.* 6 *d.*

2594. Are your rates collected by paid collectors?—Yes.

2595. Are they paid by salaries or a per-centage?—By a per-centage.

2596. How many collectors have you?—We have five.

2597. Does each collector collect the whole of the rates in a particular district?—Yes, a district is assigned to each.

2598. How many assessments were there before the passing of the Act of 1867?—Above 16,000.

2599. Had you any Act in force previous to 1867 for assessing owners instead of occupiers?—Yes, the Act which I have mentioned.

2600. What were the general provisions of that Act?—Every occupier up to 14 *l.*, the landlord could compound for.

2601. Was it 14 *l.* rateable value, or rack rental, or what?—It was taken at the rateable value; but the expression in the Act is not very clear. There was an unlimited power of compounding with the landlords for the houses let out as we say in tenements, and also for houses let for shorter periods than a quarter for any amount of rent; the word "apartments" is perhaps a more accurate word; but "tenements" is the word which has always been used with regard to us. To illustrate that, I may tell you that we have Miss Burdett Coutts's lodging-houses in the parish, and up to the present time they were compounded for.

2602. Were they compounded for, or was the owner merely rateable for them as an occupier?—They were actually compounded for; that is to say, the vestry has the power to assess the landlord. Perhaps the word "compounding" misleads, because it supposes an agreement; but we had the power to assess the landlord without the consent of the landlord or the tenant, and adversely if necessary.

2603. Who are the parties under your Act, who are considered owners for the purpose of that assessment?—By the Act, the person receiving, or claiming to be entitled to receive, from the occupier the rent.

2604. Is the owner defined in the Act?—In manner mentioned in my last answer; and in the Metropolis Local Management Act the word "owner" is defined.

2605. Are you referring to the Act of the 19th and 20th Vict.?—Yes, I am referring to the definition of the word "owner" in that Act, and I think in the last amending Act also.

2606. Were they all compounded for on the principle laid down in the Act, or did you come to any general resolution for enforcing the Act and regulating the mode of composition?—There was a limit in the Act that it should not be less than one-half, or more than three-fourths; but there was a regular scale which was invariably adopted.

2607. Was that by a former resolution of the vestry?—Yes.

2608. Have you got that resolution?—No, nor have I the scale, but I will supply one. I can mention the principle of it, which may perhaps be valuable to the Committee to know. It went on the principle of deducting first 20 per cent. to cover the rates and taxes which the land-

Mr. *R. Voss.*
21 April 1868.

lord paid, and then halving the residue. *See* Paper (B) in Appendix.

2609. Mr. *Goldney.*] As the general landlords' outgoings?—Yes, he paid the rates; that was supposed first of all to cover the rates which he paid as landlord, which would usually be paid by the occupier, and then the remainder was halved.

2610. *Chairman.*] Was any allowance made for vacant premises when the owner was assessed?—No, they paid whether empty or full.

2611. But being assessed for premises without reference to vacancies, was the owner entitled, if in point of fact his premises were vacant, to claim any rebate afterwards?—No; never within my experience has that been done.

2612. Was there any practice in your parish for rebates to be claimed in respect of vacant premises?—No; of course if a man has gone, the thing works itself.

2613. If a house was in point of fact vacant, no rate was levied upon it?—Yes, if it was compounded there was, but not otherwise; there would be no occupier to get it from; it would be entered in the book as empty. With regard to compounded houses, we knew nobody but the landlord of the houses.

2614. Were you in the habit of inquiring who the occupier was for the purpose of putting him upon the rate-book?—No.

2615. Then you merely put in the rate-book the amounts of the compound valuation and the total, and one rate in respect of that total against the landlord?—It was carried out just in the same form as the Committee have heard from Mr. Davis.

2616. Was there much difficulty in collecting the rates under that system previous to the passing of the Reform Act?—No.

2617. Had you to summon many ratepayers?—A great number were summoned, some 600 or 700, I believe; but about from 25 to 40 only ever attended.

2618. And all the rest paid the rate on receiving the summons?—Yes, the habit of many was to wait till the summons came, because there is no penalty incurred by waiting, there is no cost to pay, and therefore it is the practice of many people who are not desirous of paying, to wait untill they are summoned.

2619. A few you say appeared to the summons, and claimed to be excused?—Yes, they claimed to be excused or they complained of the rating; a very few claimed to be excused.

2620. What was generally the amount of excusals at that time for each quarterly rate?—I could not tell without analysing the book, because it is mixed up in my balance sheet with the excused and irrecoverable; the irrecoverable includes empties, and also people who have gone away. I will take the largest ward of the parish, at the rate made at Midsummer 1867; the good arrears were 204 *l.*, the relieved on the score of poverty, and legally excused, were 135 *l.*

2621. Can you state to the Committee what was the whole amount of that rate?—The total amount of that particular Midsummer rate was 13,423 *l.*, at 1 *s.* 6 *d.* in the pound. That would be upon the whole parish. The rate for that particular ward was 3,286 *l.*

2622. Were those good arrears collected ultimately?—Not all; to make this evidence of value I ought to tell you that we close our books actually on the quarter day appointed by the Act of Parliament, and what is considered good is carried forward, as good arrears, although it often turns out subsequently to be bad; and the other part is written off at once, being ascertained to be bad.

2623. Since the passing of the Reform Act, what steps have you taken to carry it out?—We have endeavoured to comply in every respect with the provisions of the Act.

2624. Have you inserted all the names of the occupiers in the parish in the rate book?—We have, or rather, we hope that we have; but I am afraid that it will turn out that a number of the names are inaccurate.

2625. What measures did you take; did you employ any additional collectors, or were the collectors that you generally employed enabled to do it?—We made special arrangements for the collectors to go round from house to house; and also in some cases, where the landlords were willing to give the names of tenants, to get them direct from the landlord where we could rely upon the landlord for giving them truthfully.

2626. Had you to pay any extra expense for that?—Yes; the collector had a payment of less than 100 *l.*, I think it was; it involved a great deal of labour.

2627. How long did it take to make the new rate?—It took them about a month, of which month they devoted a fortnight exclusively to the matter.

2628. That was the first rate in September; have you made a second rate since then?—Yes.

2629. How many changes took place in the second rate as compared with the first, in consequence of change of occupation?—I am not able to tell you; I am afraid that a great many more will have taken place than are known, because when a man goes to the door of a small house, and people are away, and he leaves the demand, he cannot tell whether it is right or wrong; he has no means of telling.

2630. You think that there would be great inaccuracy in respect of occupation?—I am sure there would, for a second reason, that in some parts of the parish, in the South Ward, numbers of people when they have seen the man coming have shut the doors, even when they see him coming with the demand papers.

2631. Can you tell us the difference in the amount of rate since the abolition of composition, as compared with the amount before?—It would be more accurate if we took the rateable value, because the rates may have been different, and unless the rates are the same the produce of the rate would mislead you. The rateable value at Midsummer 1867 was 214,778 *l.*, and at Christmas, as I have mentioned before, it was 220,905 *l.*

2632. Was there only an increase in the valuation of 6,000 *l.* in consequence of the change of system?—There would have been more but for the alteration which the vestry made in carrying out the Act. Formerly they used to allow for the deductions one-sixth of the rateable; but considering that other parishes were allowing one-third, we have now determined upon allowing one-third as the general rule.

2633. The deductions are to the amount of one-third, although there is to be no composition?—Yes, dealing with the whole parish. Taking a house with the tenant paying from year to year 24 *l.*, it would now be rated at 16 *l.* The vestry consider that the smaller houses are entitled to some further deduction on account of the difficulty

culty of getting the rents in, and also for repairs, but they have come to no determination about it; it is a matter at present under consideration.

2634. Then the increase which would have arisen from putting an end to composition has been very much diminished by the new system of rating the whole parish?—Yes, my own impression is that the alteration would be about 20,000 *l.* but it is a mere guess.

2635. Do you think that the addition in consequence of the abolition of composition would be about 20,000 *l.*?—Rather more, perhaps 30,000 *l.* would be more correct.

2636. Have you found any difficulty in collecting the rate under the new system?—Very great difficulty, and I am afraid it is a growing difficulty.

2637. How many summonses have you had to issue?—The collector issues them himself, but in this one ward, as against 500 or 600 formerly, we have issued nearly 3,000.

2638. Can you state the number issued in the whole parish?—It would be about 8,000 or 9,000.

2639. How many of those have attended on the return?—We had two magistrates holding separate courts that day, and we had something like 1,800 or 2,000 people attending.

2640. How many persons were excused against how many warrants ordered?—There were very few excused, because it was found utterly impossible to exercise any judgment upon the matter.

2641. How many of those 1,800 have since paid?—That I could not tell at present; they are still distraining on the warrants; but there has been an organised opposition to it on the part of the parish. The moment a collector is seen approaching every door is shut; two or three times we have had recourse to the expedient of getting six policemen to accompany the collector because it is actually dangerous to his life to attempt to distrain; and unless the landlord is in some way coaxed into it there are certain parts in which we shall never get the rate.

2642. You cannot tell how much rate under the new system will not be collected?—No, I cannot; for instance, in this particular ward of which I have been speaking, the irrecoverable, at the making up of the book, was 346 *l.* as against 135 *l.*; but then there are good arrears carried forward, 404 *l.*, and a large part of them is gone which were entered as good arrears, because they do not enter them as bad till they have actually tested them.

2643. Is that an average, do you think, of the rest of the parish, or is it a particular ward selected on account of its badness?—The north ward, which is smaller, is better than the others, but the three remaining wards will be very much like what I have mentioned.

2644. On the whole, you anticipate a very considerable loss in the collection of the rates?—Yes.

2645. And also a very considerable difficulty in collecting those which you do receive from the smaller tenants?—Yes, a great difficulty; and the difficulty seems to be growing, for this reason, a man who has paid finds that his neighbour has not paid, and he meets the collector with the imprecation that he will see him damned before he pays again; I am now stating not a supposititious case but facts.

2646. In short, there seems to be a rivalry to avoid the payment of the rates?—There is a very strong feeling in a certain part of the parish against it, and a determination to resist the payment; of course if a man shuts his door, and you have no power to break it open, you are baffled at once.

2647. What is your opinion as to the feeling of the parish generally with reference to the new system; is it satisfactory to them, or the reverse?—The old compounders are extremely opposed to it, and they have had meetings on the subject; they had a meeting last week about it.

2648. What is the opinion of the inhabitants generally, so far as you can learn?—They are decidedly opposed to the change.

2649. Before this new law was passed, you had no difficulty, had you, in assessing or collecting your rates, and now you seem to have the greatest difficulty?—We got the rates on the worst property paid with the same facility that we did on the best; that is one operation of it; the extra incidence of the rate falls to a great extent upon the poor people themselves, and that has tended to rouse them about it, because, supposing a landlord puts 6 *d.* a week on to the rent, it is a plain 6 *d.* a week penalty to the tenant; then if he takes 3 *d.* a week off, and the rate is 6 *d.*, the tenant has more to pay than he or she paid formerly.

2650. Is it very inconvenient to those tenants to pay those large sums?—Yes, that is one of the insurmountable difficulties, because a person who is living from hand to mouth, a widow, for instance, with children, or a dock labourer, has a demand for every shilling that he has, and it is utterly impossible that he can accumulate for the quarter's rates which he has to pay.

2651. Mr. *Powell.*] What arrangements are made with regard to the collection of the payment for gas or water in those small tenements?—The water rate is all paid by the landlord; gas they do not have.

2652. Are there any post office savings banks in the district?—Yes; there has been a district post office just closed, but I presume that the savings bank will be left; the north-east district has been abolished because it did not pay.

2653. Is there no savings bank in the parish?—I do not know of any savings bank in Bethnal Green except the post office.

2654. Must it be taken as a fact, with reference to so large a portion of the population, that they are utterly without a savings bank, and entirely without the habit of saving?—I know that there are penny banks connected with different churches, but I am not aware of any savings bank existing in the parish except the post office. There is the Finsbury Bank, and many domestic servants, I suppose, go there; but it is impossible that a dock labourer, or a man in that class, can save if he has a wife and family.

2655. Why cannot he make use of those agencies for saving?—But he has nothing that he can save.

2656. As comparing the system of paying the rates in a lump and paying the rate through the landlord, the real question is not whether a man is wholly unable to pay, but whether he is unable to save and pay at once instead of by instalments?—Yes. Take by far the larger majority of the people in receipt of weekly wages, artizans and so on, it would be practically impossible; because you cannot suppose that a man would go weekly to make this deposit in the savings bank, and then go and fetch it out when the collector came; that would require an amount of self restraint

Mr. *R. Voss.*

21 April 1868.

straint that you cannot or must not expect, at all events, from that class of people.

2657. Then it does come back to what I ventured to suggest a few moments since, that a very large portion of the population have no accumulated saving, and are without the power of saving?—The large mass have no accumulated saving; the large mass are in poverty directly they lose their work.

2658. What wages would those men be receiving?—That is a matter which I have a very little knowledge of; dock labourers' wages are very uncertain. Then as to cabinet-makers, I do not know, but I think a good deal of their earnings is by piece-work. There is the old residue of weavers, who make very little indeed, 12*s.* a week perhaps.

2659. Then there are a large number of people who are in the receipt of very low wages?—I should think so.

2660. As low as 2*s.* a day?—Two shillings or 3*s.* a day, some of the weavers would not earn more; but even that does not give you practically an idea of the wages that they do get.

2661. Would those form a considerable portion of the population?—Yes, and labourers who are earning their living one hardly knows how.

2662. And their furniture probably would be worth very little?—Very little indeed; there are many places that we should have to distrain upon where there would only be a filthy bed to take away. There are many places in some of the lowest property that we should have to distrain upon.

2663. Mr. *Woodd.*] Do you know whether the owners of those small tenements have kept their rents at the same rate or lowered them in any cases in consequences of the tenants having to pay the rates?—I believe that in most cases there have been changes; in some cases the landlord has said, "You must pay me 6*d.* extra, and I will pay the rates;" but still that would not pay the rates.

2664. You think that on the whole the occupier has been a loser?—The occupier has been a loser with rare exceptions. I very much doubt whether, with the exception of Miss Burdett Coutts's tenants, they have not all been losers. Miss Burdett Coutts pays them herself, and leaves the tenants at the same rent.

2665. *Chairman.*] Miss Burdett Coutts' house is a lodging-house, is it not?—Miss Coutts claimed that her tenants should be separately assessed, and it was quite clear that they had a right to be separately assessed, and having done that, she said I will pay them as the tenants' agent, and that is the plan carried out; of course we are very desirous of affording her every facility. There is an outer door to the place, and that door is locked, but on going into the cases decided on registration questions, I am quite clear that it is like the case of chambers in the Temple, each one constitutes a separate tenement.

2666. You are aware that to chambers in the Temple there is a door?—Yes, and those are very much like it, with the exception that what you call a door entering into the open air, is a door which closes.

2667. Is that door in charge of Miss Burdett Coutts' porter?—Yes, but any one has access, day or night, at any hour.

2668. Has any one a key to the door?—Yes, the porter has a key, and the tenants have keys as well. I took an opinion upon that point, and I find that it is utterly irresistible. A house may be divided horizontally as well as laterally; that is the view which the Court of Common Pleas took of it.

2669. Notwithstanding that the owner is the person in possession and holding the key of the outer door?—Yes, it is a question of the nature of the severance inside. The corridor really constitutes a street.

2670. Mr. *Woodd.*] Miss Burdett Coutts, you say, pays the rates for the tenants, but the landlords generally have not made that arrangement, to your knowledge, have they?—Practically the bulk of them have, I think, made that arrangement, but many of them have striven to evade that scheme, for they actually sent up their tenants to try to get excused on the ground of poverty, and that is why the vestry was compelled to be resolute, and distrain in all cases, because to excuse the tenant was to relieve the landlord.

2671. Is that arrangement one which you would recognize?—We take money from anybody.

2672. Mr. *Trevelyan.*] In order to prevent being bankrupt, it is absolutely necessary for every tenant to learn the habit of saving under the new law, unless a man pays week by week, is it not?—He would be liable to be distrained upon and have his goods taken away, which would practically break up his home and send him to the workhouse.

2673. Should you do that in all cases?—Of course one revolts from doing such a thing, but the theory adopted by the vestry, is that it is absolutely necessary to distrain to guard against imposition.

2674. In which street are Miss Burdett Coutts' houses?—They are well known buildings in Columbia-square, where she is now erecting a very large market.

2675. Colonel *Hogg.*] Do you calculate the rateable value at two-thirds the rental upon all houses?—Yes, as a general rule, but there are certain houses which are exceptional; for instance, breweries, but every parish is obliged to take a certain general rule, subject to exceptions, and we take off one-third.

2676. Do not you think that that is a very large margin for the better class of houses?—Not nearly so large a margin as there is in St. George's, Hanover-square.

2677. Are you not aware that the difference between the gross estimated rental and the rateable value in St. George's, Hanover-square, is 10 per cent.?—Yes; but when you speak of the gross estimated rental, I know very well that there are houses in St. George's, Hanover-square, which are rated at 80*l.*, which would let at 200*l.* a year.

2678. That is because the parish has not been assessed for some years, is it not?—I am speaking now of a house built within 10 years.

2679. *Chairman.*] When you speak of rental, do you mean net rental by a tenant who undertakes to repair the house, or the rental paid by a tenant from year to year?—When I speak of rental, I speak of an ordinary annual tenancy; taking a house at 24*l.* as an ordinary tenant, from year to year, we should deduct one-third.

2680. In that case the owner undertakes all the responsibility of substantial and ornamental repairs?—Yes. One-third, in my opinion, is a liberal

liberal sum to take off, but looking at what other parishes do, you must in justice to yourself do the same, because otherwise you would pay more than your share of the county rate and other rates.

2681. Colonel *Hogg.*] In taking off one-third you do not take off too much; that would not press so much as 9 *s.* in the pound?—It is 9 *s.* in the pound on two-thirds.

2682. You compounded, did you not, before the late Reform Act, upon houses up to 14 *l.* rental?—Yes, but we had very few of those houses; they were almost all let out in monthly and weekly tenancies; they will not let those houses for a year.

2683. Mr. *Floyer.*] This new principle of valuation and assessment was then made in some measure, was it not, to meet the changes introduced by the New Reform Act?—It was thought that it would press less heavily and create less outcry when those people came to be assessed to have it nominally lower in the assessment. Of course it makes no difference in the sum you actually pay.

2684. You spoke of the occupiers, almost without exception, having lost by the new arrangement; who are the parties, then, who have gained?—The only persons who would gain, if there were a gain, would be, that notwithstanding the heavy losses the parish would apparently have a greater income; but that would amount to nothing more than this, that supposing I assessed half the Committee here at double what they paid before, and the others did not pay at all, my income would appear to be as good as before; but the thing would be very different in itself; one-half pays, and the other half pays nothing.

2685. The pecuniary loss and gain must be equivalent, must they not?—The actual money which the parish officers have to disburse may be the same, or it may possibly be a little greater; but it comes from different parties; some pay and others do not pay, and those who pay have to pay more than their share.

2686. *Chairman.*] The honest people pay more and the less honest people pay less?—Yes, they bear the burden of the frauds of the others.

2687. Mr. *Floyer.*] Are not by far the greater number of the tenements of low rental in Bethnal-green rented by weekly tenants?—Yes; and there are many monthly tenancies.

2688. What sort of proportion should you say are weekly or monthly?—I could not give any idea of that.

2689. The difficulty of laying by the money to meet the demands of the rate collector, would mainly apply, would it not, to weekly and monthly tenants, and would not apply to those occupying for longer terms?—Probably not; it would be less difficult in the latter case; it would be a question of degree.

2690. Colonel *Hogg.*] These people care but little about a vote, I presume?—My impression is that if to obtain a vote they were called upon for a payment of 1 *s.*, the mass of the poor people would not care to get a vote.

2691. *Chairman.*] How many claims had you in the course of a year before the passing of the Reform Act upon the part of persons for whom composition was made, to be put upon the register under the Act of 1832?—I think I can give you very nearly the number. We had in our parish a "Compound Householders' Association," and persons became members of that, I understand on payment of a small fee, and then the secretary saw that they got put upon the register, he used to send in a formal claim, and then it was not necessary that he should pay the rate, it was actually paid and we used to put the name on the register.

2692. *Chairman.*] How many such claims were there in a year?—Above 600 compound householders were on the register.

2693. In those cases both the owner and the occupier appeared in the rate book, did they not?—Yes; both the owner and the occupier.

2694. And were they not both responsible to the parish?—The owner still was liable under the composition if we rated him.

2695. And he continued to pay under the composition?—Yes; because it was always a threat with us to the landlord if he was behindhand, we will take you off the composition.

2696. Mr. *Kekewich.*] What was the purpose of the compound householders' association; was it for the purpose of putting occupiers upon the register?—Yes; It was a political association by some patriotic gentlemen to get persons on the register.

2697. You made use of the expression that you thought that the difficulty of collecting the rates was a growing difficulty; why do you think it a growing difficulty?—For the reason which I assigned, that in the parts occupied by the rougher inhabitants, the moment a man finds that his neighbour has escaped, he resolves also not to pay; that is what we have already found.

2698. But do not you think that in time there would be some arrangement arrived at between the occupier and the owner for the payment of the rates?—None, as long as the tenant can escape paying; the landlord gets his rent, and he cares nothing about it.

2699. Do you not think that an occupier before he enters into his occupation would make some arrangement with the owner of the house as to the payment of the rates?—No.

2700. Are there a great number of owners of property in houses in Bethnal Green?—Yes, a great many.

2701. Is it chiefly freehold property?—Yes; there is a great deal of leasehold property also, and there is a great deal of new property built upon ground belonging to the Crown of a higher class. It is the western and southern ends of the parish where there are most poor.

2702. Are there any building societies there?—Yes.

2703. And they own a number of houses, do they not?—There is what is called a freehold land society at the extreme eastern end of the parish.

2704. Are there many houses in Bethnal Green rated as low as 4 *l.*?—No, very few. I forget the exact number, but there are very few indeed.

2705. Are there many rated as low as 6 *l.*?—No, very few of them; at 7 *l.* there would now be some, of course.

2706. £. 7 rateable value would be about 10 *l.* rental, would it not?—Yes.

2707. Are the people who occupy a 10 *l.* house, even though they pay a weekly rent, unable to pay their rates?—In many instances they take in lodgers, and with that they are scarcely able to get along.

2708. Their taking in lodgers is of course a source of profit to them?—Yes.

2709. And

Mr. R. Voss.

21 April 1868.

2709. And in many cases they make the lodgers pay the whole of their rent, do they not?—Yes, constantly; but even then numbers of them come up to be excused on the ground of poverty.

2710. Even though they are freed from rent by the payment of rent by the lodgers?—Yes; but one sick child, or a confinement, or the father's sickness for a week, would upset the whole of the arrangements of a family like that.

2711. Would not those cases go before the magistrates or the oversers, for the purpose of being excused, on the ground of inability?—It is impossible to go into those cases. In the country you can easily find them out, but in London you get representations made about poverty which may or may not be true; they are so numerous that you cannot investigate them.

2712. Then on the part of the people who are summoned who object to pay their rates, it is more from unwillingness to pay their rates than from inability to pay them?—Many are resolutely opposed to it, and many are utterly unable. Several have come up who are receiving parish relief.

2713. Mr. *Goldney.*] With regard to composition, you have stated formerly that about one-half of the parish was under composition?—Yes, rather more than half.

2714. And you have stated that the composition was raised in this way, that you first took off 20 per cent. from the rateable value?—No, not from the rateable value, but from the gross receipts. Supposing a house let at 5*s.* a week, that would be 13*l.* a year; you would take 20 per cent. off from the 13*l.*, and halve the residue, and that would be the compound rateable value.

2715. Then in that case you do not allow anything for the landlord's repairs and outgoings?—No, not further than that; not beyond what I have stated; that is supposed to cover it all.

2716. Speaking now of the rate previous to the Reform Act, in the case of a house which was not under composition, what per-centage would you allow for the landlord's repairs and outgoings?—We used to think previous to that, that one-sixth was sufficient; that would be 4*l.* off 24*l.*

2717. Then in the case of a house that was under composition, you allowed one-third?—But that included the rates that the tenant paid.

2718. In the case of a house that was not compounded for, you allowed one-sixth as between the gross estimated rental and the rateable value, in order to meet the outgoings?—Yes.

2719. In the case of a house that was compounded for, you allowed one-fifth, did you not?—I am anxious not to mislead the Committee; if you use the term gross estimated rental, the gross estimated rental of a house uncompounded for is represented by the annual tenant's rent, but where it is a compound house, it means what the landlord receives, less the rates which the tenant ordinarily pays.

2720. In your rate-book you have the gross estimated rental of all houses, have you not, whether there is composition or not?—Yes.

2721. What deduction do you make without reference to composition at all?—One-sixth.

2722. That is over the whole parish, is it not?—Yes.

2723. Then when a house comes in of 14*l.* value, you make a further deduction to meet the rates?—No, the gross estimated rental in the case of a compound house is double the rateable value of it.

2724. But before you get at the rateable value, you must get at the estimated rental, must you not?—The confusion is with regard to the term "rateable value."

2725. We will leave the term "rateable value" out altogether for the moment; in the first instance, in making a rate, you get, do you not, the gross estimated rental of the whole parish?—Yes.

2726. Do you not, in compounding, make a deduction from the gross estimated rental?—No, not from the gross estimated rental.

2727. What do you do in the case of houses not compounded for?—We take off one-third for repairs.

2728. Is not that a deduction from the gross estimated rental?—But you were asking me to get at the rateable value.

2729. In your parish you deducted, in the first instance, one-sixth before the Reform Act?—Yes.

2730. And that was applied to all property?—Yes, all that was uncompounded for.

2731. *Chairman.*] Will you state the exact mode of assessing a house that was compounded for, and the exact mode of assessing a house that was not compounded for?—With a house uncompounded for you simply took off one-third, and that gave you the rateable value; that is perfectly clear. With regard to a house that is compounded for, you do not start with the gross estimated rental, but with the actual rent received; and to get at the gross estimated rental you deduct from the actual receipts the amount paid for rates by the landlord instead of the tenant; you have then arrived at the gross estimated rental; halve that, and you have got the compound rateable value.

2732. Mr. *Goldney.*] We will assume that the landlord takes 10*l.* as rent from his tenant in a composition house: you take off 2*l.* from that, do you not, in fixing the gross estimated rental in your rate-book?—Yes, for the parochial rates which he pays for the tenant.

2733. Then you divide the remainder 8*l.* into two parts, and you rate him at 4*l.*?—Yes; the compound rateable value would be 4*l.*, supposing the actual receipts for rent were 10*l.*

2734. In the case of another house, for instance a 24*l.* house, before the Reform Act was passed, the man not being a compounding person, you would deduct 4*l.*, which is one-sixth?—Yes.

2735. And you rated him at 20*l.*?—Yes.

2736. You state, do you not, that the rates in your parish are about 9*s.* in the pound?—Yes, at present they are 9*s.* in the pound.

2737. So that, in the case of a 24*l.* house, a man would have paid 9*l.* for a year's rates, and in the case of a 10*l.* house he would have paid, what?—Thirty-six shillings.

2738. So that, assuming the one man to have had a 24*l.* house and the other a 10*l.* house, the difference of the rate would be as I have stated?—Yes, I think that the calculation is accurate as I have followed you in it; but the 10*l.* would include tenants' rates.

2739. In the case of a man living in his own house, he would not be compounded for?—No; we

we never compounded for a house occupied by the owner.

2740. Then we will take the same case: supposing a man to be the owner of a 10*l.* house, and living in it, he would have paid about 4*l.*?—They would have rated him at 6*l.*, because 10*l.* would not divide evenly; one-third would be 3*l.* 6*s.* 8*d.*, and it was more convenient to have even figures.

2741. Before the Reform Act the owner of a 10*l.* house would not have been entitled to any composition if he occupied his house; but probably he would have been rated at 8*l.*, if I understand you aright?—Yes, at 7*l.* or 8*l.*

2742. In the Midsummer rate of which you spoke, the arrears in the return amount to about 10 per cent.; do you know what number or what proportion of the parties therein are living in their own house?—Very few; it is a number of small houses.

2743. Irrespective of the Reform Act, when composition existed, do you think that, as a rule, the landlords charged more or less to the tenants than they paid for the rates?—There was no specific charge. In my recollection the Bethnal Green rents have gone up; I am speaking of 12 years.

2744. They took their chance of whether the rate was large or small, and got as much for their rent as they could without taking that into the calculation?—Yes, the rates rising or falling, was a matter which was felt by the landlord only; the rents were not varied by the rates. Of course, if for a very long series of years the rates were very large they might have altered the rents, but as an actual fact, in practice, whatever the rate was, the rent did not alter in any way.

2745. Colonel *Hogg.*] Do not you think that the organised opposition which has been raised very much increases thedifficulty in getting in the rates?—No doubt of it, because it incites others; it is the force of a bad example.

2746. *Chairman.*] Has any kind of inducement been held out to the owners to pay the rates for their tenants since the passing of the Act?—No; I have been besieged with applications to consent to do it, but it seems to me to be such a gross violation of principles, although it has been done in a variety of places, that I have advised against it, and therefore nothing has been done.

2747. Can you tell us about the number of cases in which owners have spontaneously undertaken to pay the rates for their tenants?—I cannot tell you whether the owners have paid, or have taken off. I am afraid it would be impossible for me to judge of that, but my impression from what I hear casually is, that in the majority of cases the landlords have agreed to pay, but that I give only as an impression; I cannot have a positive knowledge on it.

2748. Sir *Michael Beach.*] What is the general feeling of the owners in the matter?—My impression is, that a great many of the owners would object to seeing the compounding brought back, because they have found the alteration personally beneficial to themselves.

2749. Have any of them taken any active steps in the matter at all?—No, the only active steps have been taken by the occupiers. The vestry, as a vestry, are desirous to see something done; that is to say, to secure the payment of rates by making the landlord, in some way answerable, because the question of compounding is a separate question altogether.

2750. I presume your evidence goes to prove that the occupiers object very much to the repeal of compounding?—Yes, very much. There is no doubt that in a very large number of instances, it has been a very serious evil to them.

2751. Do you think that any of those objections are in any degree due to hints given by the owners?—No, I think not at all, because the occupier's objections arise from the pressure upon themselves for the rates; that is what they object to. They do not like to pay the rates; they have not the money to do it with.

2752. But if an owner does allow the full rate to his tenants he loses by the abolition of compounding, does he not?—But he does not allow the full rate; that clause in the Reform Act amounts to nothing whatever, because it is only necessary to give weekly tenants notice, and they have no power to deduct rates out of the rent.

2753. Mr. *Powell.*] Have tenancies been determined largely throughout the parish in that way?—I expect that there is scarcely a tenancy legally subsisting now which did at the time of the Reform Act, because the landlords consulted together, and many of them had formal notices given to the tenants.

Thursday, 23rd April 1868.

MEMBERS PRESENT:

Sir Michael Hicks Beach.
Mr. Floyer.
Mr. Goldney.
Mr. Goschen.
Mr. Edward Hamilton.
Mr. Hibbert.
Mr. Hodgkinson.
Colonel Hogg.
Mr. Kekewich.
Mr. Shaw Lefevre.
Mr. Paull.

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

Mr. WILLIAM GRIFFITHS, called in; and Examined.

Mr. *W. Griffiths.* 23 April 1868.

2754. *Chairman.*] Do you hold any public office in Manchester?—I am one of the Overseers of Hulme, a suburb of Manchester.

2755. What is the population of Hulme?—About 72,000.

2756. And what is the rateable value of the township?—£. 180,000.

2757. In that township was the compounding system in operation before the passing of the Reform Act?—Yes, under a local Act, not under the Small Tenements Act.

2758. Have you that local Act with you?—No, I have not; but I see that there is a gentleman from Manchester here who will probably have it with him.

2759. Can you state the limit at which compounding began?—It applied to houses rated at 10 *l.* and under.

2760. How many tenements were subject to the operation of that local Act?—In Hulme about 11,500.

2761. Besides your official position, have you had any experience in any other way in this matter?—Yes; by profession I am an estate agent, and for more than 20 years have had the collecting of rents of this class of property that has been compounded for.

2762. Are you yourself an owner of house property of that kind?—I am.

2763. Speaking first in your position as a house owner and a house agent, what has been the operation of the Reform Act in the district with which you are connected?—The first rate laid under the new Act was laid on the 30th of November last, and was expected to last for six months. Up to the present time, probably not more then one-half of the rate has been collected, so that it is scarcely possible to tell what the operation of the Act will be in the township.

2764. I ask you the question with regard to your experience, not officially, but as an owner and agent of property?—May I ask in what way you mean?

2765. In that capacity are you connected with any association of landlords who take any interest in this question?—I am; I am the honorary secretary of the Hulme Property Owners' Association. I am also a member of the Committee of the Manchester and Salford Land and House-owners' Association. The members of those two associations represent fully three-fourths of all the property in the township of Hulme, and in Manchester and Salford that has been hitherto compounded for.

2766. Did they take any action after the passing of the Reform Act?—They did; they met soon after the Act had been passed to consider the rating clauses of it, and to come to some general understanding amongst themselves as to how they should deal with the question; and resolutions were passed by both associations at meetings very numerously attended, and if you will permit me, I will read the two resolutions that bear upon the question. The first resolution was "That in order to carry out the spirit and intention of the new Reform Act, and also to put an end to the pernicious practice of owners taking upon themselves the obligations of their tenants, it is desirable that no rates of any description laid after the 29th of September instant, be paid by landlords in Hulme, except the water rate and property tax, to which they are legally liable; and the members of this association pledge themselves to put this resolution into practice." The next resolution was "That in order to compensate tenants for the future payment of rates by them in Hulme, laid after the 29th day of September instant, it is recommended that all landlords should after the 25th day of December next make such reduction in the rents of their weekly tenants as will be just and equitable."

2767. Mr. *Kekewich.*] Is that a resolution of the owners?—Yes, of the owners. The same resolution with a verbal alteration or two was passed by the Manchester and Salford Owners' Association.

2768. *Chairman.*] Was action taken upon those resolutions?—It was.

2769. And what was the result?—The result at first was not satisfactory as a whole to the majority of the tenants; that is to say, they were not satisfied to have their rents reduced to an amount equivalent to the rates that they were called upon to pay, because they alleged that they could not save their money week by week, and at last pay their rates themselves in large sums, which they would be called upon to do, as they supposed, by the overseers, but they would prefer to pay it in the rent. That was the first disturbance

disturbance there was among the tenants. They said they would prefer to pay it by weekly instalments. But when it was discovered (as it was in a month or two) that the overseers were willing to take it by small instalments, even as low as sixpence at a time, that dissatisfaction in a great measure passed away; that is my experience of it.

2770. What was the period at which the instalments were to be taken?-- The overseers of Hulme are quite willing to receive a shilling or sixpence at a time, without reference to whether it shall be once a week or once a month; they prescribe no fixed time, but if the tenants pay a shilling a month the overseers are willing to receive it. The same course has been adopted to some extent in Salford, I believe.

2771. Has any inconvenience been found to result to the overseers from that course?—No more than this, that of course they have been obliged to have a larger staff to collect the rates than before, but that is a trivial matter compared with the great amount of saving that will result to the township.

2772. In what way do the overseers give the receipt for the rate?—In the township of Hulme they give a receipt upon the demand note for every instalment, but in Salford a separate slip or check is given for every payment made by the tenant on account.

2773. The course followed in Hulme is of course much the simplest?—It is the simplest, and in consequence we have been able in Hulme to save something like 500 *l.* a year (altogether, I mean) in consequence of the simplicity of our system compared with Salford.

2774. I understand you that that mode of collecting the rates by instalments has done away with the objection of the occupiers to paying the rate?—It has done so. At first they were more frightened than they were hurt, in reality; they have found that out since; they found that it was not quite such a dreadful thing to pay 5 *s.* or 10 *s.* by instalments as they imagined.

2775. Has any benefit resulted to the occupiers themselves from the payment of rates?—Socially, I believe, very great benefits have resulted; they are now being taught a lesson that will be very salutary to them in future; that is, the habit of saving and preparing for these payments at short intervals. I can perceive a great benefit myself already in that respect; and I have no doubt that it will have a wonderful effect upon the improvident classes.

2776. I suppose that, as ratepayers, the householders take more interest in the vestry than they formerly did?—Considerably so. We held a vestry for the appointment of overseers in Hulme a few weeks ago, and the room was too small to hold those who came, whereas on former vestries we have had some difficulty in getting half-a-dozen gentlemen together. A great manifestation of feeling was exhibited on that occasion.

2777. Mr. *Shaw Lefevre.*] Against having the rate at all, do you mean?—No; not against the rate, but against certain gentlemen on the board of overseers being re-elected. I being one who had advocated the carrying out strictly of the law, a party got together and tried to oust me in consequence of my having done that.

2778. It was not a question of interest in the expenditure that brought them there so much as the question of repealing the clauses of the Act?—Yes; of getting those gentlemen in on the board who would petition Parliament to repeal the clauses.

2779. *Chairman.*] Was that meeting held for any other purpose besides the election of the overseers?—Only for the presentation of their accounts for the last year.

2780. Was there any increase in the rate for the present year as the result of the abolition of compounding?—No; rather the contrary; a large saving is in contemplation, amounting to something like 6 *d.* in the pound less than it would have been had the compounding remained in force.

2781. Mr. *Shaw Lefevre.*] That was supposing the whole rate to be paid, I presume?—No; making every allowance for excusal on the ground of poverty and removals, and things of that kind.

2782. *Chairman.*] Then, in spite of the reduction of the rate, the political feeling of these occupiers was so strong that it led them to resist the re-election of the overseers?—Yes.

2783. Do you consider that to be their own political feeling?—It rests with a few; there are a few men belonging to the National Reform Union, headed by a man who has got some working men together for the purpose of agitation in the town, and he has continued it. I am quite prepared to prove that statement; it is not really the feeling of the township.

2784. Mr. *Shaw Lefevre.*] You stated that the vestry room was crowded on that occasion?—It was, on both sides; but I may state that at that vestry meeting there was a strong demonstration also in favour of tenants paying rates, on the part of the larger occupiers; that is, the quarterly tenants; they knowing that their rates, under the abolition of compounding, would be less by so much in the pound than they otherwise would be, so that their self-interest led them to come to the meeting and advocate the candidature of those gentlemen who were willing to carry out the law as it now stands.

2785. *Chairman.*] Have any other meetings been held upon the question of expenditure besides that one to which you refer?—No, there have not; the ratepayers generally seem to be satisfied, in Hulme, with the manner in which the overseers have spent their money.

2786. Have any meetings of that kind been held in Manchester or Salford?—Not on the question of expenditure, that I am aware of; there have been meetings held without end, of course, on the political question, but not on the monetary question at all.

2787. Who were the largest contributors, under the compounding system, to the rate?—In Hulme the compounders contributed about one-half of the rate.

2788. The landlords did, you mean?—The landlords did; the compounding property contributed about one-half of the total rate.

2789. You stated, I think, that the rateable value of the property in Hulme was about 180,000 *l.*?—Yes.

2790. Out of that rateable value what was the amount which was compounded for?—The amount would be about 91,000 *l.*, compounded for under the compounding system; that is to say, one-half of the rateable value.

2791. Mr. *Goldney.*] The rateable value of the parish would be 180,000 *l.*?—Yes, without taking anything off for compounding.

2792. Of that nearly one-half in round figures would be compounded for, and therefore from the 90,000 *l.*

Mr. *W. Griffiths.*

23 April 1868.

90,000 *l.* you have to deduct the composition allowed?—Yes, one-third.

2793. *Chairman.*] Then the 90,000 *l.* would be the true rateable value?—Yes.

2794. And about 60,000 *l.* the compound rateable value?—Yes, about that.

2795. Mr. *Kekewich*] Is the one-third taken from the rateable value, or from the gross estimated rental?—It is taken from the rateable value, after that has been ascertained.

2796. *Chairman.*] In what way do you ascertain the rateable value from the gross estimated rental?—The gross estimated rental is the amount that the tenant pays, free from rates and taxes; we deduct the average of the rates that the landlord has been accustomed to pay, in order to arrive at the rateable value (that is under the old system), and that would leave the rateable value, after taking off a sixth for repairs and insurance. But now we take off only one-sixth from the gross rental to arrive at the rateable value under the new law from all classes of property alike.

2797. What were the poor rates that were made during the year ending last Lady-day?—The rates in Hulme are laid from June to June, not from Lady-day to Lady-day. The amount of the rate laid in June 1866, or the amount calculated to be produced by the rate, was 25,064 *l.*; that is the gross amount calculated to be received, supposing no allowance to be made for compounding.

2798. How much in the pound was that?—Three shillings in the pound.

2799. Mr. *Shaw Lefevre.*] Is that for half a year?—That is the year's rate from June 1866 to June 1867. The amount actually collected of that rate under the compounding system was 21,102 *l.*, and we allowed owners who compounded 3,932 *l.* Then we come to the amount legally excused, namely, 30 *l.* 18 *s.* 6 *d.* only; that is the case of persons excused on the ground of poverty.

2800. Who were legally excused?—The very poor.

2801. Were they owners or occupiers?—Occupiers of quarterly property, or people that paid more than 10 *l.* in rent, but from adverse circumstances were totally unable to pay their rates. No one under the compounding was excused, the landlord was legally liable, and the overseers of course made him pay.

2802. That was the rate from June 1866 to June 1867?—Yes.

2803. What was the rate in June 1867?—The next rate laid in June 1867 was not laid for twelve months but for six months, and was at the rate of 2 *s.* 6 *d.* in the pound. That was also under the compounding system. It was allowed on the 28th of June 1867, consequently it came into operation before the compounding was abolished, which was on the 29th of September. The amount that rate was calculated to produce was 21,488 *l.*

2804. What did it actually produce?—The amount actually collected was 18,018 *l.* The amount allowed for owners compounding was 3,351 *l.*, and the amount legally excused was 11 *l.*

2805. Mr. *Hamilton.*] When you say "calculated to produce," you mean upon the full rateable value?—Yes.

2806. *Chairman.*] That rate was laid for six months, I understand you?—Yes.

2807. You have had a rate made since, therefore?—Yes, that is the rate now in existence.

2808. Mr. *Shaw Lefevre.*] The next rate was on the 30th of November?—Yes; the next rate was on the 30th of November, and is now running.

2809 *Chairman.*] How much in the pound is that?—3 *s.*

2810. Mr. *Shaw Lefevre.*] Is that a half-yearly rate?—The present rate now running is for half-a-year.

2811. *Chairman.*] How much is that calculated to produce?—It is calculated to produce 25,068 *l.*

2812. Can you state how much of that has been actualiy received?—About 45 per cent.

2813. It will not be finally closed till when?—Until about August, and we calculate that we shall get 94 per cent. of the full rate.

2814. Have many applications for excusal been made hitherto under that rate?—Not more than half-a-dozen. I may state that under the operation of the Compounding Act the allowance in this present rate would be 4,000 *l.*; that is to say, had the compounding still existed we should have had to allow to owners 4,000 *l.* But we have increased our staff in consequence of the abolition of compounding to the extent of 250 *l.* a year for extra labour, and we have calculated that we shall lose from excusals about 500 *l.* altogether, (that is taking a very wide view of it, and allowing a very large margin), so that there is 750 *l.* as against 4,000 *l.*, the difference would be the gain to the township or to the ratepayers generally.

2815. Mr. *Goldney.*] The sum you would have had to allow under the old system would be 4,000 *l.* out of this rate; but, not allowing it, you would have increased the expenses of your staff 250 *l.*, and you consider 500 *l.* a liberal allowance for excusals. That makes a balance of 3,250 *l.* in favour of the township under the new system instead of the old?—Yes. In calculating the excusals, I have taken the number of assessments at and below 5 *l.* per annum that is equal to a rental of 2 *s.* 9 *d.* a week, and if we excuse all at the rateable value of 5 *l.* and under, the loss to the township will only be 390 *l.*; but it is not at all likely that we should excuse so large a number.

2816. Mr. *Floyer.*] How many are the assessments?—Six hundred and sixty-three assessments under 5 *l.* And if the whole of them were excused altogether, we should lose 390 *l.* I could go still further, and show the Committee at 6 *l.* and under what we should lose if they were excused.

2817. *Chairman.*] Will you give us those figures?—At 5 *l.*, and under 6 *l.*, we have a total number of assessments of 1,015; and if those were excused altogether, we should lose 837 *l.* of this rate.

2818. Mr. *Hamilton.*] What weekly rents do those represent?—From 3 *s.* 3 *d.* to 2 *s.* 10 *d.*

2819. Three shillings and threepence a week is more than 6 *l.* a year, is it not?—But we make an allowance of a sixth for deductions, and for some rates, not poor rates, that the landlord is legally liable, under local Acts, to pay. At 6 *l.*, and under 7 *l.*, representing a rental of 3 *s.* 4 *d.* to 3 *s.* 9 *d.* inclusive, we have 2,376 assessments; and if those were entirely excused we should lose 2,316 *l.* Adding these three amounts together, you will find that they come to 3,542 *l.* But if we excused all below 7 *l.* rateable value, we should not lose so much as we should have lost had

had we allowed the 4,000 *l.* for compounding under the old system.

2820. *Chairman.*] That class of tenants I suppose is the class for whom principally the system adopted by the overseers of receiving the rates in instalments is a benefit?—It is.

2821. Has that system been largely acted upon?—The weekly tenants in the township of Hulme, up to the present time have not been strongly pressed; this is the first week that we have begun to issue notices preparatory to issuing summonses, and so far I may say that in response to the notices requiring them to pay within ten days, or legal proceedings will be taken, a very large number have come up and paid something and the overseers will not summon them so long as the parties show a disposition to pay or prove to the overseers that they are unable to pay.

2822. Then your experience so far goes to contradict the argument used that it will be impossible to collect the rates from the poorer class of occupiers?—Entirely; I have myself to collect the rents of some of the lowest class of property in Salford, from which the rate is collected; a half yearly rate is collected there, and from my experience of my own tenants who have paid the rates themselves certainly at first, it did appear hard that people living only in cellars for which they paid 1 *s.* a week, and some of them in receipt of parish relief should be called upon to pay the poor rates. But in Salford, the overseers have acted harshly according to my view; they have certainly succeeded in getting the rate, but I do not approve of the course they have adopted because I think they might have excused at all events those who were in the receipt of relief.

2823. What was the action of the overseers in Salford?—When this Bill came into operation, the owners at Salford, of course, met as they did in Manchester, and they passed the same resolution that I have already read to you, and the owners gave notices to their tenants that in future they would have to pay the poor rates themselves, and that a certain allowance would be made to those who did pay equivalent to that which the landlord had hitherto paid under the system of composition. That, of course, left a small amount for the tenant to pay beyond what the landlord had hitherto paid. In many cases the landlords found that their tenants were persecuted by the application of the overseers, who threatened that if the landlords did not pay, they should take proceedings against the tenants, and compel them to pay earlier than there was any actual necessity for their doing so; and they treated my tenants in the same way, by summoning them and putting them to expense when I believe there was not the slightest necessity. And they did more than that; for when some of my poorest tenants waited upon the overseers to ask for further time, they said "No; who is your landlord?" "So and so." "Aye well, then, we will make him pay; you leave his houses; we will bring him to." They used such language as that; "he will not pay the rates for his tenants, then leave his houses, let him have them all empty; then you will find that he will pay."

2824. Mr. *Hamilton.*] Did you hear this language used?—My tenants tell me this.

2825. *Chairman.*] Did the overseers seem to be opposed to the carrying out of the Reform Act?—They did to the greatest extent possible, in my opinion.

2826. Was there any large number of cases in which the owners took advantage of the system of compounding, and threw all the rates upon their tenants?—It was so at the commencement; but after two or three months, when the other landlords had agreed to deal fairly with their tenants, gradually one by one those who had intended to deal harshly were obliged to come to, as the rest had done; and I do not believe that there are half-a-dozen now who have not dealt fairly with their tenants; and I may say that now almost universal satisfaction prevails where nothing but turmoil was the rule; people have made up their minds to the thing, in fact, and got accustomed to it.

2827. Mr. *Shaw Lefevre.*] Are you now speaking of Salford?—Of Salford and Hulme.

2828. *Chairman.*] The disturbance was really, in your opinion, on account of a change at first objected to, but which, with a little experience of its working, will be agreed to?—Yes.

2829. Mr. *Goldney.*] It will be better received when it is more understood?—Yes. At first the occupiers did not see the advantage they would gain politically by paying their rates, and also having a power that they have not hitherto had with reference to the election of guardians, town councillors, and others, and also of attending the vestry meetings; hitherto they have not had the power, not having paid their rates in time, for the landlords as a rule do not pay their rates in time.

2830. Mr. *Hamilton.*] But if the landlord did pay the rate in time, it would not qualify the tenant to vote at parochial meetings, would it?—Yes, for town councillors, and also for voting at vestries, and for guardians.

2831. *Chairman.*] What is the feeling of the landlords of Manchester and Salford as to the restoration of compounding, or the contrary?—They are most strongly opposed to it.

2832. They would prefer the system, as it is under the new Act?—Yes; or they would prefer to give it a longer trial, at all events; they are not entirely committed to it, but they would prefer that they should have at least two years experience of it, and then they believe there will be no ground for dissatisfaction at all.

2833. Did they not make any profit out of the compounding system?—No, they did not; that is my view of the case.

2834. You think that their losses from empty houses and from bad tenants were so great, that the compounding allowance did not compensate them?—I am quite satisfied of it; I have paid the rates for three houses out of 10 for two years and not had a tenant in them for that time.

2835. Have the rates been increasing?—The rates have been increasing in Hulme and the Chorlton Union.

2836. Were the compounding landlords in the habit of advancing their rents in order to reimburse themselves for these increased rates?—No, they were not. Here and there, as a fresh gentleman bought some property not having had the tenants himself for any length of time, he would possibly think that as he had had to pay more for the property than the former owner paid for it that was a good ground why he should have more rent to give him a fair interest for his money. But that was only in cases where property changed hands, and gentlemen who had owned property for any number of years like myself would never dream of raising their tenants'

Mr. *W. Griffiths.*

23 April 1868.

rents under any circumstances. We, the landlords, have had to bear the increased burden resulting from the increase of taxation without getting the slightest benefit from it, and also the increased cost of workmen's wages, for repairs, &c., which is 25 per cent., and so on.

2837. I understood from you that the largest contributors to the rate in Manchester and Salford were the compounding landlords?—I stated that in Hulme they contributed about one-half the rate. As to Manchester I cannot speak to that.

2838. Is it the case that the rates have increased in Hulme as well as in Manchester and Salford?—I do not think that they have greatly increased in Manchester, but they have greatly increased in Hulme and the adjoining townships.

2839. I suppose that these compounding landlords were not generally resident?—No, they were not; only very few of them would be resident.

2840. They had no opportunity of attending the vestries?—No, nor did they take any interest in them.

2841. Not even when their rates were increased?—No, because their personal interest was so small. I do not know that I have ever known vestry meetings to be attended by landlords solely on account of the increase of rates. I may show the apathy of the landlords by stating this fact. Owners of property are entitled under Sturges Bourne's Act to vote in respect of their ownership of property; they can have as many votes as six in voting for the Guardians who spend the ratepayer's money. Now in the township of Hulme there are 1786 owners or interests of owners altogether; and when I went on the Board of Overseers some two years ago I found that not more than 90 owners had ever claimed to have their names put on the register for voting for Guardians, and I believe that at the present time not more than 141 are on the register with all the efforts made to get them on by the Property Owners' Association. Otherwise, if owners would take an interest in getting their names placed on the register the election of Guardians would be virtually in their hands. They do not live in the townships, or very few of them, and they do not take that interest they would if they had to pay the money direct. They believe that the money which they pay to the overseers in the shape of poor rate they are getting week by week in their rent; they forget the increased rates; they are satisfied because they get the allowance, and that allowance is very attractive to them.

2842. You stated that no meetings had yet been held on the subject of expenditure since the passing of the Reform Act?—No vestry meetings.

2843. Have any other meetings been held?—Yes, township meetings have been held, and meetings of property owners have been held now that the compounding is done away with, but not previously.

2844. But surely the property owners are not so much interested now, are they?—They are more directly interested now than they were before, and I will show you why. If the rate is increased and a tenant is called upon to pay an increased rate, which he must of necessity be, the tenant takes that into consideration in giving a certain rental. If the rate is increased the rent must be reduced; a tenant cannot pay a large rate and a large rent, too. Any tenant coming to take any house in our township asks at once "What is the total amount of the rates?" So much." "And what is your rent?" "So much." Then he puts the two sums together and will say, "I cannot pay it. I must go where the rates are not so high, or you must take less rent." And upon that ground the owners have taken that question up with the assistance of the ratepayers generally, and done all in their power to get a reduction in the expenditure.

2845. Then the abolition of compounding has made the owners take an interest in that question in which they took very little interest before?—Yes.

2846. And has it made the occupiers take an interest in it?—Yes, it has been the cause of three different associations of ratepayers being formed in Hulme which were never heard of before; formed for the express purpose of getting a reduction of expenditure in the union.

2847. They therefore give their attention to the amount of the rates as soon as they are called to contribute directly to them?—Yes,

2848. Mr. *Shaw Lefevre.*] You have told us that there were 11,500 houses under 10*l.* subject to compounding in the township of Hulme, how many owners would that represent?—Thirteen hundred and seventy-nine.

2849. You told us that there was a rate made on the 28th of June last of 2*s.* 6*d.* in the pound, and then another rate of 3*s.* in the pound on the 30th of November?—Yes.

2850. Is that second rate a yearly rate?—It is a half-yearly rate, the first half-year's rate was 2*s.* 6*d.*, and the second half-year's rate is 3*s.*

2851. And it is that second rate of which you expect 94 per cent. to be paid eventually?—Yes.

2852. But now after five months only 45 per cent. has been paid?—That is not at all unusual under the circumstances; we get the bulk of the rate in in the last two months. I may explain that the rate made on the 28th June last was intended to be for six months, but really only lasted for five months, so that the present rate of 3*s.* will be for seven months.

2853. Five months of those seven months have expired, and 45 per cent. only has been collected?—Yes.

2854. And it was only last week that you began to press the weekly tenants?—Yes.

2855. May we take it that the 11,500 houses under 10*l.* are all occupied, or may be occupied by weekly tenants?—Yes.

2856. Can you tell us how many of those 11,000 houses have paid in full the rates on demand?—About 3,722.

2857. We may take it that out of 11,500 weekly tenants under 10*l.*, 3,700 have paid in full?—Yes.

2858. How many others have paid instalments of their rates?—I can best answer that question by stating that I believe there are about 1,500 that have not paid anything at all.

2859. Then what ground have you for believing that 94 per cent. of the poor rate will be collected?—Because no effort has been made as yet to get payment.

2860. That is no ground, is it, for believing that such a per-centage will be paid?—I take it by analogy from other and similar townships.

2861. You

2861. You gather your arguments from other places?—Because we have never had the experience ourselves. We cannot tell to 1 per cent. what we are likely to receive.

2862. Do you take your experience from Salford?—From Salford and Stockport, and other places.

2863. I think you said at Salford the rate has only been collected by the overseers acting with considerable hardship?—Yes.

2864. Therefore I presume you will say that the rate could only be collected in Hulme under the same circumstances?—In Salford the class of property is considerably below in value what it is in Hulme; there is a large proportion of the property in Salford which is of a far inferior description to any there is in Hulme, and that will make a great difference. Then again, I have before me the return of the overseers of Salford for the last rate made under the new law. The last rate was 1 *s.* 8 *d.* in the pound, and only 200 *l.* have been lost through non-payments, by persons being excused on the ground of poverty. The total rate was collected within 6 per cent., the proceeds have been increased by 2,400 *l.*, in consequence of the abolition of compounding, but the increased cost of collection reduces the profit to 1,000 *l.* In consequence of this gain the overseers have resolved to levy a rate of 1*s.* 6 *d.* in the pound, or about 10 per cent. less than the last one.

2865. But I understand you to say that that 1 *s.* 8 *d.* was only collected with a considerable pressure and under circumstances which in your opinion caused considerable hardship to a great number of the small householders?—If they had collected 1 per cent. less, that hardship would have been done away; 1 per cent. would have made all the difference there.

2866. Your own rate at Hulme is 3 *s.* in the pound?—Yes.

2867. I presume, therefore, that it would fall much more heavily upon the small householders than the 1 *s.* 8 *d.* rate at Salford?—It would.

2868. What is the amount that has been paid in instalments?—

2869. You told us that it was only a week ago that the weekly tenants began to be pressed so, that it is only a week ago that these instalments began, I suppose?—Just so.

2870. So that you have no considerable experience upon that point?—Except that weekly tenants have been continually calling day by day to pay something without any pressure upon them at all.

2871. Did that involve a call by the overseer?—It involved a call on the part of the collector once a month.

2872. You told us that immediately after that last rate was made there was a meeting of the owners of property, and that they came to a resolution that they would compensate their tenants by a reduction of rent, making such a reduction as was just and equitable?—Yes.

2873. What reduction did they propose to make?—There were two modes proposed. The mode advocated by the association is that you shall take the average yearly amount of rates for three years, and reduce the rent so much per week as would amount to that average.

2874. On the assumption of the composition?—Yes, on the assumption of the composition undoubtedly.

2875. The result of that was, that the tenant had to pay the difference between the full rate and the compounding rate?—Yes.

2876. And therefore the tenant has paid something in addition?—Yes; the difference between the compounding and the full rate; that is inevitable; and it is a question whether the landlord should pay it, or whether the tenant should pay it.

2877. At that meeting was the clause in the Reform Bill discussed which provides that the tenant shall be able to deduct from the landlord's rent the full rate that he himself pays?—It was.

2878. And was overruled?—No; but in consequence of that clause all the landlords of the association served their tenants with notices to quit, so that a new tenancy might be created under the new regulations. I myself issued about 11,000 of those notices.

2879. So that though the intention of the Act, as it may be gathered from that clause, was that no loss should fall upon the tenant, there was an immediate loss to the tenant in that he was called upon to pay the additional rate?—That was not the view that the landlords took of the clause. The view which they took of it was that it was a proviso that did not enable the tenant to do anything at all beyond getting the benefit of paying only his usual rent. Had that clause not been in the landlord would have been receiving, free of rates, the same rent as he received before, including the rates, and the tenant would have had no remedy. It was very proper, in the view of the landlords, that that proviso should have been inserted, to give the tenant whose landlord did not take any trouble in the matter an opportunity of deducting what he had been previously paying, and continued to pay, in his rent.

2880. Was there much dissatisfaction caused among the weekly occupiers by their being called upon to pay this extra amount?—Yes; large meetings were held.

2881. On that account?—On that account, and on account of the large amount of the rate also.

2882. Did that form a question of complaint that they had paid 30 per cent. more of rates?—At first it was so, until there were deputations from the various tenants' associations to the landlords, who explained the whole case to them, that it was equally hard that the landlords, who had not made any advance in the rents, should pay that difference themselves. The tenants were open to conviction, and, after several interviews, they saw the justice of the landlords' view of the case, and they said that they would not press the landlord to pay more than he had been accustomed to pay.

2883. Was there any case of the landlords paying the full rate themselves?—I do not quite understand the question.

2884. Under the change, I presume that a certain number of landlords have continued to pay the rates?—Yes, but they have advanced their rents to compensate for so doing.

2885. Can you tell us what number of landlords have continued paying the rates for their tenants?—It is a very difficult thing to do that, because we have no means of getting to know that except through the overseer's office, and that is scarcely a fair test.

2886. You have told us that 1,500 weekly tenants have paid their rates, that is to say that the rates have been paid in respect of 1,500 houses

Mr. *W. Griffiths.*

23 April 1868.

houses below 10*l.* In how many of these cases have the landlords paid the full rates?—I think your former question should be answered in this way: we have had at the overseer's office, landlords who have agreed to pay rates for their tenants for 8,823 houses out of 11,500. The landlord has come to the overseers' office voluntarily, and said, "You need not trouble my tenants for the rates; I shall pay them."

2887. Is that in the township of Hulme?—Yes.

2888. Out of 11,500 houses the landlords of 8,823 have come voluntarily to the overseers and said, "We intend to pay the rates"?—Yes.

2889. Then, in point of fact, there only remain about 3,000 houses, in respect of which the tenants are called upon to pay themselves?—Yes; but I may explain that although the landlords have come to that decision, it is scarcely a fair test. I am myself, for instance, included in those 8,000, and I have not agreed to pay the rates; but I have told the overseers that I would see to the rates being paid. In order to save the overseers the trouble of looking after them I have guaranteed that I will see that the tenants do pay, and that no hardship shall be put upon them by their being summoned.

2890. Then you cannot tell us the actual number of landlords who have paid the rates for their tenants, and have taken it out in an addition to the rent?—No.

2891. But there must be a considerable number of such cases?—Yes.

2892. A large proportion of the 1,500 whose rates have been paid in full would be such?—Yes.

2893. You stated that though you would not undertake to pay the rates yourself, you would take care that the tenant did pay?—Yes.

2894. What do you mean by that?—That instead of the collector calling upon the tenants, they would pay the rate themselves to me in sums of half-a-crown a month, or a shilling a fortnight. Taking that course, I have collected for the overseers, in fact; I have given a memorandum to each tenant of the amount of rate he has paid me, and have continued to do so, until his proportion was paid; that is to say, the one-third. I paid the other two-thirds, the tenant only paying the third hitherto allowed to the landlords; and other landlords are doing it in the same way, so that the tenant is not called upon to pay a large and serious sum at once.

2895. Then, in the case of landlords who have made an arrangement with their tenants to pay full rate, taking it out in an increase of rent, the object of the clause has been frustrated, namely, there is no personal rating of the tenant?—No; but still the overseer has no power to enforce the rate on the landlord even in those cases.

2896. Mr. *Floyer.*] You spoke of the amount that was excused, I think, upon the rate of 1867; do you know upon what principle those excuses were made, and what class of persons they applied to?—They are generally small shopkeepers who have got into difficulties.

2897. On what ground would they be excused?—From the loss of the support of the family, or from sickness or other causes, in the case of such persons as shoemakers, tailors, and that class, who have been keeping small shops that have not come under the operation of the compounding Acts.

2898. The excuses are not being confined to persons who have become paupers?—Not at all.

2899. Do you think that the excuses necessarily would be very much larger under the present system if all occupiers paid their own rates?—If justice were done, they would be considerably more than what they are now.

2900. Do you think that it would be desirable to make any arrangement such as that all persons renting houses under a certain amount should be exempt from payment of poor rates altogether?—That is my view; and I have advocated it more than once in public.

2901. At what point would you begin to exempt them?—The great difficulty would be to draw the line, because property lets at different values in different towns: and if you drew the line, say for Manchester, at 2*s.* a week, as the line below which you would excuse persons, that 2*s.* a week represents in a country village a very great difference, a better class of house altogether, and people that are possibly better able to pay; so that the difficulty is to draw the line. But taking Manchester and Hulme, I should be prepared myself to excuse all below 6*l.* rateable value; that is, persons with a rental of 3*s.* 3*d.* and under per week.

2902. Mr. *Kekewich.*] Have you a great number of occupiers in your township who occupy houses at 4*l.* a year rateable value?—255 only.

2903. If they were all excused, you would lose very little?—114*l.* only.

2904. You say that you guarantee the payment of rates by your tenants?—Yes.

2905. To whom have you given that guarantee, to the overseers?—Yes, or the collectors.

2906. Do you think that that has been generally done?—Yes; but the overseers have found that many persons who have guaranteed the rates for their tenants have not paid them in accordance with that guarantee, so that the tenants might still have to be summoned.

2907. Have you told your tenants that you guarantee their rates?—I have told my tenants that if they pay their one-third I will pay the difference, and I think they could compel me to pay the difference if I refused to do it.

2908. Mr. *Shaw Lefevre.*] Is it a general practice of the landlords to pay two-thirds?—Yes; either to make a reduction in the rent, or to add one-third to the rent and pay the whole rates.

2909. Mr. *Kekewich.*] As far as I understand you the owners of property in your township endeavoured to meet the change by agreement with their tenants?—Yes.

2910. But that they strongly object to the composition being abolished?—No; you misunderstood me. I do not know that I ever heard a strong expression of opinion from deputations of tenants to the landlords that they were in favour of compounding, all that they wanted was that they should be dealt with fairly and equitably, not that they wished that the landlords should pay more than they had hitherto paid, but that if there was an extra charge they themselves were prepared to bear it, as they were the parties who were benefited by having the voting power given them.

2911. But the change being made, is there any wish among the owners to return to composition, would they prefer composition to the present system of rating?—No doubt they would if the commotion that had been going on for three months

months after the passing of the Bill had continued. In that case I do not think there would have been a single owner that would not have been too happy to go back to compounding. But now that things have changed, changed views are being found day by day as the thing is quieting down and getting into working order.

2912. And the owners are determined to meet the thing fairly?—They are; and so are the tenants, as a rule, I believe, though there are some few that have been got hold of by other men for political purposes.

2913. Mr. *Edward Hamilton.*] You say that the owners determined to meet the case fairly; does the owner bear any proportion of the increased charge?—No, he does not.

2914. Then where is the fairness in his disposition to meet it?—The fairness is here. There is an increase in the rate; a very large increase, and if the landlord only had what he ought to have, he ought to have an increase of rent; but he has not increased his rent.

2915. Is it not the case that under the old system the tenant paid the full rate, though the landlord only paid the compound rate to the parish?—I do not think it is so. I do not agree with those who say that the tenant did pay the full rate.

2916. Do not you think that when the law threw the rate upon the owner, and allowed him an abatement, he added the full rate on to the rent?—I do not think that has been the practice; because in fixing the rent of any dwelling-house or cottage the landlord naturally takes into consideration the net amount which he would have to pay to the overseers.

2917. But was not the abatement allowed to the landlord, allowed to him in consideration of his relieving the parish from loss, and from trouble, and from expense?—It was.

2918. If that was the case, of course he would expect to get something more from the tenant than he paid to the parish?—But I do not think that there are many that are so sharp as to take that view of it.

2919. I thought the landlords were very sharp?—That is not my experience of them; not to that extent, at all events; they would rather give something than take something from the tenants.

2920. Mr. *Floyer.*] I suppose there would be a difference between old houses and tenements built before the alteration and those built since?—Yes. I will carry the explanation I was giving a little further. When I fixed the rents of some cottages which I have in Hulme, some 15 years ago, I calculated the exact amount I should have to pay to the poor rates. The rates were then laid at considerably less than they are now laid, and I fixed the compounded amount upon the rent, and charged it to the tenant; so that I myself was not quite sharp enough to take the view that the landlord would charge the full rate to the tenant. The landlord, in fixing the weekly rental, and the amount that the tenant should pay for rate, has not considered, I believe, that the tenant should pay him the full rate, but only the amount which he (the landlord) would have to pay to the overseers.

2921. Then how was the landlord indemnified for his liability to pay on empty houses?—He considered, I suppose, that he would take that as it came.

2922. *Chairman.*] You consider that the landlords lost in composition?—I do; I do not consider that they ever gained anything over a series of years.

2923. Mr. *Hibbert.*] I wish to get clearly before the Committee the exact position in which these weekly tenants are placed in Hulme; because there seems to be some discrepancy in your evidence. In the first part of it you said that the overseers agree to receive from the weekly tenants their rates by instalments; and then, afterwards, you said that in a great majority of cases the landlords had undertaken to pay the rates?—Yes, and that some of them had not paid them.

2924. But I wish to know upon what plan the landlords mean the rate to be collected; do they mean to pay it if the tenant does not pay it?—They mean to pay a part of the rate, having first got the tenants' portion of it, then they will pay the whole rate.

2925. Is that an understanding between the landlord and the collector?—In a great number of cases it is so.

2926. In what way does the collector make a demand for the rate?—He can only make a demand according to law by going upon the tenant, and asking the tenant for the full rate.

2927. I want to know on what plan the collector acts; he leaves the demand note upon the occupier, I understand you?—Yes.

2928. What takes place after that?—He calls in about a month after that, and asks for the payment; but I may explain that upon the demand note itself, it states that any occupier wishing to pay the rate by instalments, can do so by calling at the overseer's office, and making such arrangements as will suit both parties.

2929. Then, with respect to the landlord, where the landlord has guaranteed the rates, is there any intimation of that given upon the demand note?—None whatever.

2930. Then, in those cases, what does the collector do, does he demand one-third of the rate?—He demands the whole; he has nothing to do with any arrangement between the landlord and his tenant.

2931. Then what do you suppose will be the plan which will be adopted where the arrangement is that the tenant is to pay one-third, and the landlord two-thirds?—The arrangement will be this, that as soon as the tenant has paid one-third to the overseers, or to the landlord himself, the landlord will pay the remaining two-thirds to the overseers; I believe that will be the practice.

2932. Then, in that case, will it not come to this, that unless the occupier sees that the landlord has paid his rate, he will not be eligible to be put on the register?—He will not.

2933. Therefore, a landlord might in that case keep all his tenants off the register?—He could do so, and that is the great misfortune of allowing landlords to interfere, or do anything themselves, but make a proper reduction; but the change is so great that it has been thought better by them at first to adopt that plan in order to ease their tenants as much as possible.

2934. This arrangement has been made to get over the present difficulty?—To get over the present difficulty, but it will not be continued after this June; I believe there will be a universal system adopted.

2935. I want to know whether, in those cases where the landlord undertakes to pay two-thirds and the tenant one-third, any change is made in the

Mr. *W. Griffiths.* 23 April 1868.

the amount of rent which the tenant has to pay?—The rent remains the same; the tenant pays the extra third of the rate, but gets no reduction of rent whatever.

2936. With regard to the other case where the tenant pays the full rate by instalments, or the whole sum at once, what has been the plan adopted with respect to the rent; was the rent reduced by the amount of the composition rate?—Yes, by the amount of the composition rate.

2937. And there are no cases where the rent has been reduced to the extent of the whole amount of the rate?—No, not that I have heard of.

2938. Then would it not be the case that if the rent is reduced by the amount of the composition rate you have those cottages let at a lower rental on that account, and the assessment on those cottages ought to be reduced?—Yes.

2939. And would not the rate come lighter upon the tenant in that case?—It would.

2940. In case the landlord allows a reduction from the rent in the proper way, if the assessment was revised, the assessment of the cottages where the rents had been reduced ought to be reduced also?—Yes.

2941. Therefore when you came to levy a rate upon the cottage you would have to levy a smaller amount on account of its being smaller assessment?—Yes.

2942. You say that you would exempt cottages under a certain amount from payment of rates; have you ever thought of what the result of that would be?—Yes.

2943. What in your mind would it be?—In the first place, as to the political result, it would of course take off the register a very large number that otherwise would get on the register and gain a voting power in the township, which it is very undesirable they should have.

2944. But would it not have this bad effect, that the person who has cottages which are not liable to be rated would be able to get more rent for those cottages than if they were liable to be rated, and that in the end a tenant would pay just as much rent for them as he would have paid before in rent and rate together?—If the amount of rent below which houses should pay no rates at all were fixed low enough, I do not think it would have that effect; at all events not in Manchester and Salford, because, when you get below half-a-crown a week it is utterly impossible to collect, on the average, more than four weeks out of every five; in fact, in the case of tenants at those rentals, half-a-crown and under, it is utterly impossible to collect the rent at all; you generally find that everyone, in fact, is in arrear to some extent, so that it is no matter whether the landlord raises his rent 6*d.* a week, or does not raise it; it makes no difference to him as to the amount he would get in the end.

2945. Did not you say that a man in taking a cottage asks the amount of the rent, and the rate, and adds them together?—Yes; but when I made that remark I was thinking of artizans' cottages, of 4*s.* a week, and upwards.

2946. You think that when you get to a lower class, like those under 4*l.* a year, it would be almost impossible to get rates from them?—Yes.

2947. But did not you say that in Salford they had got rates, even from cellars let at 1*s.* a week?—Yes; it is possible to get a small per-centage by putting an enormous pressure on, but that is scarcely advisable, I think.

2948. Would there not be another bad effect of exempting such property, namely, that it would lead to the building of a very low class of cottages?—That could not be the case in large towns governed by local laws; no house would be allowed to be built in Manchester unless it occupied a certain superficial area, and each room must have a certain superficial area, so that it is impossible for any low class of property to be built now within the boundaries of the city of Manchester, and I believe that the same thing applies to Liverpool, and other large towns.

2949. With respect to the hardship which you refer to in Salford, do you mean by that that the overseers had some little political feeling with respect to the working of the Act?—I am quite unacquainted with the gentlemen who fill that office; I only judge of them from their actions, and I take it that it has been in order to save themselves trouble that they have done all in their power to get landlords to pay the rates for their tenants, because it will save them an immense amount of trouble in having more collectors, and having numerous ratepayers coming to be excused; I can quite see that the interest of the overseer is to get the landlord to take that trouble from the overseer.

2950. You say that in some cases in Salford they have actually levied rates upon persons receiving relief from the parish?—Yes; and I can mention also that these cases have been followed by a summons before the police magistrate, and that circumstance has been stated to the police magistrate that the parties were in receipt of relief, and still the magistrate has made the order.

2951. Would not that be got rid of in future years when a more generous mode was adopted of healing those cases, and when it was understood what was done in other towns?—I do not think it is at all likely to be continued after a little experience in the matter. As soon as overseers find that the law must be carried out, they will give up all thoughts of trying to evade it.

2952. Do you know anything of property in Stockport or in Oldham?—Yes.

2953. Is it more difficult to collect rates from cottagers in Salford than it would be in Oldham or Stockport?—I should think that Stockport, Oldham, and Salford are as nearly alike as three towns could be. I do not see that there ought to be any more difficulty in one than in another.

2954. You are quite aware that they have never had any system of compounding in either Oldham or Stockport?—I am.

2955. With respect to the mode of excusal, do you know the plan they are adopting in Hulme or Salford?—In Salford they seem to have had no plan for excusal, according to information which I have received from parties who have applied to be excused. They have attended at the overseer's office in hundreds, and they have merely passed before the gentlemen forming the board, and been asked why they did not pay the rate, and when they said that they were too poor, the answer was, "We cannot take that as an excuse. You must pay;" and they have come away, and heard nothing more of it, and that, I am told, has been the practice.

2956. Have they not in any cases been summoned before the magistrate?—Invariably summoned

summoned before the magistrate in all cases where they have not paid.

2957. In the first instance they are brought before the overseers?—Yes.

2958. And then the overseers summon each person before the magistrate?—Yes.

2959. Have you thought of any better plan than that for carrying out the excusal?—While the law is as it is, the course which I myself should like to see pursued would be this, that when any poor person applies to the overseers to be excused on the ground of poverty, the overseers should listen to the case, and should make inquiries into it, and if they find that it is a case really for excusal that then they should excuse it: and I believe that by that means no great hardship would come to anyone. Of course that would entail a vast amount of labour on the overseers themselves, and it is not a very pleasant thing for them to have to do; but if that could be carried out in some way by sifting those who can pay, but do not feel disposed to pay, from those who are really too poor to pay, that is all that is necessary, I think.

2960. If a plan of that sort were carried out, you would get rid of a great number of the poorest cases without going to the risk or annoyance of summoning them before a magistrate?—Yes.

2961. Do you think that that would be better than having the excusal list brought before the various boards of guardians?—In our township we have not to bring the list before the board of guardians; we have to take it before the magistrate.

2962. You are under a local Act?—Yes.

2963. Mr. *Hamilton.*] I think you have said that the landlords have in no case offered to remit from the rent more than the old compound rate?—Not that I am aware of.

2964. But the difference which you give between the compound rate and the full rate will be rather more than 12½ per cent., will it not, because I think you say it is between 3,000 *l.* and 4,000 *l.* upon 25,000 *l.*?—Yes.

2965. The whole of that amount, therefore, will come out of the pockets of the very poorest inhabitants, will it not?—No, it comes out of the pockets of the larger rate-payers who have to pay a larger amount in the pound.

2966. This additional sum now obtained by the payment of the full rate will come out of the pockets of those who previously compounded for it, that is, the poorest class of inhabitants?—Not the full amount, because the rate will be reduced to the extent of one-half the amount of composition.

2967. How so?—The overseers require a certain sum of money from a township; say it is 20,000 *l.* which they require; they must lay a rate that will produce the 20,000 *l.* But if they have 4,000 *l.* to allow to landlords, they must still lay a rate that will produce 20,000 *l.*, and if they lay a rate under the new law it will make really only a loss of 2,000 *l.*

2968. I do not quite follow you. I think you said that out of a full rate of 25,000 *l.*, only 21,000 *l.* was collected under the old compounding system?—Yes.

2969. And that they expected to collect the full 25,000 *l.* under the new system?—Yes.

2970. That is to say that the same rate in the pound would give an increase of 12½ per cent. in the amount collected?—Yes; but the rate would be less in the pound to produce that.

2971. What I ask you is this, there would be 4,000 *l.* more collected?—Undoubtedly.

2972. And from what class of the ratepayers would that 4,000 *l.* come?—It would come from all those who have hitherto been paying the rate in their rent, not necessarily from poor people, because composition has extended to a better class of property in Hulme, it being not under the Small Tenements Act.

2973. But although those who were compounded for were not necessarily all poor, the poorest were all in the compounding class, were they not?—Undoubtedly. But look at the number of them; only 114 *l.* in what you may call the really poor compared with a large amount in the better class compounded for.

2974. I think that you have said that the effect of abolishing composition will be to give all the ratepayers access to the vestry meeting?—Yes.

2975. Do you anticipate any difficulty from that?—I anticipate this difficulty, that if the landlords agree to pay the rates for their tenants it is scarcely likely that they will pay them in time for the tenants to attend vestries.

2976. Supposing that they all pay their rates and are entitled to attend the vestry meetings (I suppose to the number of many thousands), do you anticipate any difficulty from such numbers being present at these vestry meetings?—None whatever. I do not see any difficulty in that.

2977. What would be the view of the ratepayers as to all sanitary improvements?—I think that you misunderstand the point; it is not the attending at vestries. The attending of vestries by ratepayers in Manchester and Hulme amounts to nothing at all; we can do no business at all; the overseers have nothing to do with the spending of the money, but the board of guardians, and so really the vestry has no business whatever to do.

2978. But will not the effect of the abolition of composition somehow or other be this, to give the ratepayers a direct power of voting, authorising or refusing to authorise expenditure?—Yes, it will in the shape of voting for guardians or for town councillors.

2979. What will be the effect of that; do you think that the ratepayers as a body will be disposed to cut down the rates below the former amount. If they have under the new system to elect the guardians themselves, will they make a stipulation about the expenditure of money?—Undoubtedly.

2980. Is not that likely to interfere with various town improvements considered necessary, sanitary improvements and otherwise?—That is a debateable question. There is an extravagant expenditure and an economical expenditure. It will have the effect, no doubt, of sending gentlemen into the board of guardians and town council who are pledged to economical views, but it does not follow that they will be pledged to extreme views.

2981. In the case of a 3 *s.* a week house, what was the amount on which either the owner or the occupier was assessed?—Assessed under the old or present system, do you mean?

2982. Under the old system?—Under the old system a landlord is assessed on a 3 *s.* house at 5 *l.*

2983. That is he was never assessed upon the rent

Mr. *W. Griffiths.*

23 April 1868.

rent actually paid, but upon the rateable value?—That is the rateable value.

2984. How did they obtain the rateable value upon that 3 *s.* a week house?—They took first of all the gross estimated rental.

2985. How did they get that?—3 *s.* a week would be 7 *l.* 16 *s.* a year.

2986. Have you had anything to do with the working of an assessment committee?—Only so far as being an overseer is concerned.

2987. Do you know then what the meaning of gross estimated rental is, and how it is derived?—I fancy I do.

2988. What is the gross estimated rental of a 3 *s.* a week house?—The gross estimated rental is that which the landlord would put into his pocket free from all rates and taxes.

2989. What would you say is the gross estimated rental of a 3 *s.* house?—7 *l.* 16 *s.*, less the amount of rates that the landlord would have to pay out of his own pocket.

2990. And therefore under the old system a house was never rated upon the gross rent but upon the gross estimated rental?—Just so.

2991. Is there any change now?—Yes, there is.

2992. What will now be the gross estimated rental of a 3 *s.* a week house?—It depends entirely what amount of taxes the tenant pays. If the tenant pays all the rates and taxes, that is poor rates and water rate, highway, and township rates, and other local rates, the tenant will be assessed on 3 *s.* a week, and the gross estimated rental will be 7 *l.* 16 *s.*

2993. And under composition you say it was 5 *l.*?—I say that the rateable value was 5 *l.*

2994. But taking the rates and taxes off the rent actually paid, the 3 *s.* a week, or the 7 *l.* 16 *s.* a year, you arrived at the gross estimated rental?—I arrived at the gross estimated rental undoubtedly.

2995. The gross estimated rental was the gross rent, less the taxes?—Yes.

2996. And what is it now?—There is this difference, that formerly the tenant paid his rates in his rent, and that must come off to ascertain the gross estimated rental, but now he pays his rates in addition to his rent; and if, for instance, the rent is reduced 6 *d.* a week in order that the tenant may pay the rates himself, then the gross estimated rental will be formed upon the basis of 2 *s.* 6 *d.* a week and not upon the 3 *s.*

2997. Then, do I rightly understand you to say, that the effect of this change has been rather to increase the assessment?—Apparently that has been so, but although the assessments have been increased, it is more apparent than real, for on a tenant finding that he is assessed as if he had paid a certain rental, say 3 *s.* a week, when he is really paying his rates in that 3 *s.*, all he has to do is to go to the office and get it reduced on appeal; he has to prove that the landlord pays the rates himself, or rather that he, the tenant, pays his rates in the 3 *s.* a week, and then he would get the reduction.

2998. Would the rateable value of this 3 *s.* a week house, under any circumstances, under the new system, be less than 5 *l.*?—It would not be less.

2999. Would it be more?—It would be more if the tenant paid his 3 *s.* a week and paid his rates as well.

3000. That is to say, that would happen if it were more than a 3 *s.* a week house. But a 3 *s.* a week house, other things remaining the same, would not or ought not in any case to be more than 5 *l.* a year rateable value?—The rateable value would be 5 *l.* a year, that is, supposing the 3 *s.* a week included the rates paid to the landlord.

3001. Mr. *Hibbert.*] What would be the rateable value of a 2 *s.* 6 *d.* house?—The rateable value of a 2 *s.* 6 *d.* house would be just the same as of the one at 3 *s.*, namely, 5 *l.*; so that if the landlord allowed a tenant to pay rates amounting to 6 *d.* a week, and reduced his rent from 3 *s.* to 2 *s.* 6 *d.*, the rateable value would be precisely the same amount for the 2 *s.* 6 *d.* as it was for the 3 *s.*, 5 *l.* in each case.

3002. How is that?—In consequence of the reduction of the rent from 3 *s.* to 2 *s.* 6 *d.*, in order that the tenant may pay his rates direct himself, the rateable value, of course, must be reduced; it must not be assessed as if it were 3 *s.* a week, but as if it were 2 *s.* 6 *d.* a week, so that in both cases it amounts to the same thing.

3003. Mr. *Hamilton.*] You say that on the old system, on the 3 *s.* a week house, the rateable value was 5 *l.*?—Yes; the landlord paying the rates and taxes which were included in the 3 *s.*

3004. Taking it as 5 *l.* in the year; you took off how much; more than 1 *s.* a week, did you not?—We took off the rates and taxes, and then the usual sixth from the gross estimated rental.

3005. But you took off more than 1 *s.* a week?—It depends entirely upon the amount of the rates of previous years.

3006. I am only taking the figures you gave me, that the gross rent was 7 *l.* 16 *s.*, and you say that the rateable value was 5 *l.*; that is, you take off more than 1 *s.* a week?—Yes, undoubtedly.

3007. If the landlord pays the rates and taxes now, you would still assess that tenant at 5 *l.* a year, and the rateable value would be the same, namely, 5 *l.* a year?—No; scarcely so. If the landlord reduces his rent from 3 *s.* to 2 *s.* 6 *d.*, so that the tenant may pay his own rates, then I say that the rateable value would be the same for the 2 *s.* 6 *d.* as it was for the 3 *s.*; it would be 5 *l.* in each case.

3008. Mr. *Floyer.*] Did you reduce, under the old arrangement, the gross rental by the full amount of the rates that would be payable on the property, or by the amount of the compounded rates?—I believe that it was by the compounded amount; but I will not be positive on that point.

3009. Mr. *Paull.*] With regard to the guarantee, when you spoke of the guarantee being given by the landlords to the collector, was the guarantee in writing?—No.

3010. It is a verbal arrangement?—A verbal arrangement.

3011. That you would collect from your tenant as they paid you their weekly rents an instalment of the rate that was due from them?—Yes.

3012. And that when the collector asked for the gross amount you would give him what you had collected from them?—Yes.

3013. In effect, the landlords by that means became volunteer collectors?—Yes, on the understanding that it was for this present rate only, in order that the tenant might get over the first difficulty.

3014. Then in order to make it easy to your tenants you undertook that you would meet them

them to the extent of two-thirds if they paid you weekly the one-third?—Yes.

3015. Take this case. Supposing that a landlord week by week collected that portion of the rate, absconded, and failed to pay it, would not the tenant remain liable to the overseer?—The tenant would remain liable, but the tenant would have his action against the landlord for the difference.

3016. But he would remain liable to the overseer?—Yes.

3017. So that the guarantee had in reality no legal effect?—None whatever.

3018. But the liability of the tenant would remain for his rates, and the landlord merely become the conduit pipe through which he paid them?—I may just explain the way in which the thing is being done by showing a book used for the purpose. The landlord puts down the amount of the rent there and the rate there *(exhibiting a book to the Committee)*.

3019. This is a matter which the collector has nothing to do with, but is simply between yourself as the landlord and tenant?—Yes.

3020. And this book shows the amount of rate and rent which you have received weekly, discriminating the two amounts?—Yes.

3021. Mr. *Shaw Lefevre.*] Did I rightly understand you to say that the object of the collectors and overseers in Salford has been to make the landlords pay the full rate under arrangements with their tenants?—Yes.

3022. Have they succeeded in doing so?—To a large extent; they have to a very large extent.

3023. Do you attribute the close collection of poor-rates to those arrangements?—No, because although the landlord has agreed to pay for his tenants he has not agreed to pay for tenants that have run away or owe any amount of rent; when the tenant has paid the amount to him in weekly payments, then he has paid the overseers.

3024. My question is whether the close collection of poor-rates in Salford to which you refer, resulted from the arrangements between the landlord and the tenant?—Not altogether; it may have had some little effect upon it, which I believe it has.

3025. You told me that these arrangements have taken place to a very considerable extent?—Yes; but I qualified that by saying that although the landlords have made arrangements to pay the rates to the overseers they did not agree to pay for any tenants that owed any rent or were in arrear, or for tenants that ran away, or for empty houses.

3026. Has it been possible for the parish to get the rates out of the tenants that have run away, or for empty houses?—Yes, in many cases they have followed the tenant, I believe.

3027. Do you know what proportion these cases formed of the whole?—No.

3028. Should you say three-fourths?—No; I say that three-fourths of the owners of Salford are members of the associations, but I do not know the individual action of each member. At first they all pledged themselves to carry out the spirit of the Act of Parliament, but from the pressure put upon them by the overseers they have given way.

3029. The original intention of the landlords as exhibited at the meeting was to throw upon the tenant the personal payment of rates?—Yes.

3030. Such was the pressure however put upon them partly by the collectors and partly by the tenants that they have been unable to adhere to that resolution?—Yes.

3031. And therefore they made the arrangement you speak of?—Yes.

3032. *Chairman.*] But that arrangement is not the same as composition; they do not pay for empty houses?—No.

3033. Mr. *Paull.*] And this arrangement of which you have been speaking, and of which you put in that letter book as an example, has nothing whatever to do with composition?—Nothing whatever.

3034. Mr. *Goschen.*] It has nothing to do with composition, but it has to do with the payment of rates by the owners. You have experienced in Salford the great convenience of the payment of rates by the owners?—No doubt of it.

3035. And you would experience great inconvenience if payment of rates by the owners were in any way interfered with?—There would be a great inconvenience to commence with, I have no doubt as there has been in other places, but that inconvenience is more apparent than real, because after it has been tried for some time it does not appear to be the great inconvenience it seemed to be at first.

3036. In what capacity would you consider that you pay the rates?—If I pay them at all I pay them as the agent of the tenants.

3037. *Chairman.*] You receive the rates in instalments from your tenants?—Yes. I only pay the rates that they pay to me; I am merely a conduit pipe for the conveyance of the rates to the overseers.

3038. Is there a demand note left with all your tenants, or only with you?—In Salford when the first rate was made under the new law the overseers of Salford made a demand upon me as owner; they put the whole of the property in which I was interested as owner or agent in one bill as under the compounding system and charged me with the full rate upon it; I refused to take it in that form and told them that they would have to collect the rate from each separate tenant, that I could not undertake to be responsible for all the tenants, and disfranchise them in that sort of wholesale way.

3039. Mr. *Kekewich.*] Have you made any alteration in the form of your rate-books since the passing of the late Reform Act?—Yes; there is an alteration. The column for amount allowed to compounders is not there now: that has been left out altogether.

3040. But, in case of composition, did you enter the name of every occupier?—No, only occasionally.

3041. Now you enter the name of every occupier?—Every occupier's name now is in the rate-book.

3042. You enter the name of the owner; you enter the gross estimated rental; you enter the rateable value; and you enter also whether the ratepayer is excused payment of rates, and, if so, on what ground?—Yes.

3043. And you enter, also, whether the premises are void or not?—No, that is not done until the close of the rate.

3044. Supposing there is an error in the entry of the rate-book, to whom do you refer for the correction of that error?—What sort of error do you refer to?

3045. Supposing the name of an occupier is entered wrongly, all the rateable value is entered wrongly, or the gross estimated rental, who corrects

Mr. *W. Griffiths.*

23 April 1868.

rects it?—As soon as it is brought to the knowledge of the overseers that there is an error, the overseers will correct it themselves. They have no power to make any correction in the rateable value having once passed it; but they will correct any clerical error in the spelling of a name, or anything of that kind.

3046. Have you any union assessment committee?—Yes, we have; but they have no power over us, we being under a local Act.

3047. And your local Act places the correction of all these errors under the vestry, does it?—Under the overseers. The overseers have the duties of an assessment committee.

3048. I suppose the form of your rate-book is not yet quite correct; not correct as it will be in course of time?—I dare say not. Experience may show that it requires a little alteration in it.

3049. Mr. *Hamilton.*] Have you ever thought how it would work if the owner were made liable for the rate instead of the occupier?—Yes, I have; and I have thought that it would be a very great injustice to put local rates upon the owner, and to make the owner legally liable for local rates.

3050. Would he not get it back from the tenant in his rent?—That is not a question which has had much weight with me, whether he would get it back or not; but the social question has had the greatest weight with me, as to the influence it would have if you were to relieve each individual ratepayer of his own share of the local burdens.

3051. You mean if you were to relieve him of the liability?—Yes, the direct liability; he may pay it indirectly, but if he does, he feels no direct liability, and takes no interest in the affairs of the town.

3052. You would think it unfair, if he were not under a direct liability, to give him a vote in the vestry?—Certainly.

3053. Mr. *Goschen.*] If there were a system at the same time for representing the owners, and giving them a fair share of power, would that have any advantage?—Supposing that could be done; but I think it would be an impossibility.

3054. You think that it would be impossible to invent a system by which the owner should be able to vote as well as the occupier?—Yes.

3055. *Chairman.*] You think it important to put the occupier in such a position as would give him the feeling of responsibility?—Yes.

3056. Mr. *Hamilton.*] But that would be the old system of compounding without the discount?—Yes; but it is not a question of payment altogether; it is a question in what way the payment is got, whether it is taken directly from the individual or indirectly; it is the same as with taxation; a man paying direct taxation knows what he pays, and feels what he pays; but when he pays indirectly, he loses sight of it altogether.

3057. Would not that tell upon the landlord as well as the tenant?—I think I have explained that it has told upon them, and that hitherto they have taken no interest in the affairs of the township. I think I have explained also that a very large number of owners live out of the town, miles away, many of them in London, and the West of England, and different parts of the country, and their local agents cannot be expected to take that interest which the owners themselves would.

3058. Then you would not think it an improvement to make the owner solely liable, and to deprive the occupier of any voice at the meetings in which local affairs are discussed?—No; I should prefer myself, that if every occupier in a township should pay his direct share, however small it may be, to the local taxation; and I would give him all the rights and privileges of another ratepayer.

3059. *Chairman.*] Are you aware of any cases in the township of which you are overseer, in which houses really let at a higher rental were improperly rated as below the limit, in order to be subject to composition?—I am not aware that there have been any such cases in our township; I believe there have been none there; the amount above which no composition should go was 6 *s.* 2 *d.* per week, and that rule I believe has been strictly adhered to; that any rent above 6 *s.* 2 *d.* a week should not be compounded for. But I may say that a great number of landlords, in order to get the benefit, as they think, of composition, reduced their rents from 6 *s.* 6 *d.* to 6 *s.* 2 *d.* a week.

3060. Those houses will have to be re-assessed under the non-compounding system?—Yes.

3061. And the landlord will then raise the rent?—If he continues to pay the rates, he will raise the rent to the extent of the rate.

3062. I understand you to say there were some houses worth 6 *s.* 6 *d.*, but where the landlord agreed to take 6 *s.* 2 *d.* to get the benefit of composition?—Yes; it will depend upon the landlord whether he does that or not. The overseer cannot tell to a nicety whether the house is worth 6 *s.* 6 *d.* or 6 *s.* 2 *d.*; it would be difficult to say that with certainty.

3063. There have been no gross cases of that kind, to your knowledge?—No.

3064. Mr. *Goschen.*] Do you consider that the rates come ultimately out of your pocket or not, whether they are paid by the tenants or not?—I consider that the rates have hitherto come out of the tenants' pockets; that they have paid the compounding rate in their rent.

3065. What I mean is this: if there were an increase of rates in the town, would it affect the pockets of the landlords or of the weekly tenants?—It would affect the pockets of the landlords; because they would not raise their rent, as a rule, and they would have an increased amount of rate to pay; so that they would be the losers to the extent of the increased rate.

3066. Then the position of things hitherto has been this: that the occupiers voted away the money which, according to your view, has come ultimately out of the pocket of the landlord?—When there has been an increase, that has been so.

3067. So that the constitution hitherto has been, that the ratepayers could sanction expenditure which practically came out of the pockets of the owners, who had got no voice?—That should be a little qualified, in this way: The voting for town councillors is scarcely dependent upon whether the landlord has paid the rates or whether the tenant has paid the rates; and consequently, a very large number have been in the habit of voting for town councillors, who spend a large proportion of the local rates, and to that extent, no doubt, it is quite true, as you suggest, that the occupiers themselves, who have paid only a fixed sum in the rent, have the power of increasing the amount that the landlords would have to pay.

3068. But generally, apart from the question of

of composition altogether, is it the fact that while a portion of the rates comes out of the pockets of the landlords, the expenditure lies entirely with the occupiers?—Not entirely; it lies with the occupiers as far as the portion of the local rates is concerned, but not as to the poor rates; in regard to the poor rates, the landlord has equal voting power with the ratepayers.

3069. The owner is not represented as regards the poor rates?—The owner has a power of voting, under Sturges Bourne's Act, by virtue of his ownership.

3070. But I thought you told me, just now, that it was an impossibility to invent a system by which the owner could be represented?—As far as the town council is concerned your suggestion is perfectly correct; but as far as the poor rate is concerned the owners have a power.

3071. You were asked by an honourable Member, whether the rate could not be put upon the owners, and you objected, very properly, that the owners would not be represented; then I inquired whether you could not arrange that the owners should be represented, and I understood you to say that it was almost impossible to arrange a plan by which the owner should vote?—The owner can only command so many votes for himself; only six votes as owner, and no more; the owners are far less in number than the ratepayers, and numbers generally carry the day. Supposing that the owners of a township like ours numbered altogether 1,000, and that, on an average, each was entitled to two votes, you have got 2,000 votes. Out of those 1,000 owners there may probably be not less than 750 who reside away from the town altogether; some of them in France, some of them trustees, some of them ladies, and people who cannot be expected to take an interest in the township except in receiving their rent from it; so that, if you compare the few landlords that would really take an interest in the expenditure of the money with the mass of the ratepayers, thousands and thousands of ratepayers, the influence of the owners, though they have a slight influence, would amount to a trivial thing.

Mr. *W. Griffiths.*

23 April 1868.

3072. That shows that although, as regards its policy, you do not approve of it, as a question of system there would be no difficulty in including it?—I do not see that there would be any.

Mr. THOMAS LINGS, called in; and Examined.

3073. *Chairman.*] I BELIEVE that you are the Controller of the township of Manchester?—I am.

3074. Can you state to the Committee what the population of that township is?—About 180,000.

3075. What is the body that levies rates in that township?—The overseers of Manchester levy the poor rate, in which is included a borough rate in the nature of a county rate. The corporation collect the township and highway rates.

3076. Is there any other body that levies rates besides those two?—None, not for local purposes.

3077. What is the rateable value of the township of Manchester?—£. 973,000.

3078. First with reference to the poor rate; during the year ending Lady-day 1868, how many rates were levied?—The last rate levied was in June 1867.

3079. Do you levy your rates from June to June?—From June to June, as far as practicable.

3080. Mr. *Hamilton.*] One a year?—One a year.

3081. *Chairman.*] Can you say how much in the pound was the rate levied in June 1866?—Then it was 3 *s.*

3082. What did that rate produce?—It would produce about 130,000 *l.* odd.

3083. What was the rate that was levied in June last?—3 *s.* 2 *d.*

3084. What did that rate produce?—It is not yet all collected; but it will produce between 130,000 *l.* and 140,000 *l.*

3085. Mr. *Shaw Lefevre.*] Is that a half-yearly rate?—No, yearly.

3086. *Chairman.*] Each of those rates was for 12 months?—Yes.

3087. And both were levied under the system of composition?—Both.

3088. Then since the abolition of composition you have levied no rate in the township of Manchester?—None, as yet.

3089. The township of Manchester, I believe, is under a local Act; is it not, or was?—And is yet; because the Reform Act does not repeal it, excepting as regards the composition clauses.

Mr. *T. Lings.*

3090. Can you give the particulars of that local Act which related to the system of composition?—Yes, I have the Act here.

3091. Will you first state what the Act was?—That Act was the 21st & 22nd Victoria, chapter 72, "The Manchester Overseers Act." The 8th section of that Act empowered the overseers to assess, or rather directed that they shall assess, the owners of all houses of a rateable value not greater than 10 *l.*, instead of the occupiers; and then it gave power to the overseers to agree with the owners if they would come and pay the rates for the property whether occupied or not; that is to say, they must pay them for the whole of their property, whether occupied or unoccupied. The overseers had power to make such agreement, allowing the owner not a larger sum than one-half the amount of rates.

3092. That was the scale of composition?—That was the scale of composition.

3093. While those provisions were in force, were you aware of many instances in which houses let at a rental above 10 *l.* rateable value were reduced in order to bring them within the scale of composition?—Not that I am aware of.

3094. There was no improper proceeding of that sort?—None whatever.

3095. I suppose the compound householder had no right of voting in parochial vestry?—No.

3096. Under those provisions, how did you keep the rate-book; can you produce the rate-book to show how it was kept?—No, I have not a copy of it here; I could produce it by telegraphing.

3097. Was it your practice to enter the names of the occupiers?—Always; the name of the occupier of every separate tenement.

3098. You gave a line to each separate tenement?—Yes.

Mr. *T. Lings.* —— 23 April 1868.

3099. Then the abolition of composition has not caused any extra trouble in that respect?—None whatever.

3100. Is there any special provision in the Act which obliges you to enter the name of every occupier?—No, not at all; it was quite optional on the part of the overseers.

3101. What is the deduction which you now make from the gross estimated rental, in calculating the rateable value?—One-sixth.

3102. Mr. *Kekewich.*] In the case of houses, do you mean?—In the case of all buildings; in point of fact, we have followed the example given us in the Assessment Act.

3103. *Chairman.*] Can you state what is the gross estimated rental of the property that was subject to composition before the passing of the Reform Act?—The gross estimated rental of that property would be about 180,000 *l.*, and 150,000 *l.* the rateable value.

3104. How many tenements were the subject of composition?—Between 32,000 and 33,000.

3105. Do you know the total number of tenements in the township?—43,000, or thereabouts.

3106. What is the rateable value of that property now, of which the compound rateable value was 150,000 *l.* What increase in short have you made in the rateable value by the abolition of composition?—None whatever; we have not yet made an assessment.

3107. Then your allowance for composition is deducted from the rate?—Yes, certainly.

3108. What was the amount of rate that was levied on that property that was subject to composition in June last?—26,945 *l.*

3109. Now that composition is abolished, what would the amount of the rate be upon that property under the present system?—The same.

3110. But I understand you that you make your deduction for composition on the rate?—No, we put the gross amount in the rate book. The gross amount is placed in the column of the rate at so much in the pound, and the allowance is made to the landlord in a separate column entirely. Then comes the receipt, and afterwards allowed to owners who compound, "so much;" showing the balance of the total amount of rate, in the rate columns.

3111. What was the amount allowed to owners who compounded upon that 26,945 *l.*?—We should receive between 15,000 *l.* and 16,000 *l.* of it. If the owner did not pay us one-half on or before the 31st of October, then he had to make a fresh arrangement with the overseers, by which means the amount would be increased to something more than 50 per cent.; 52 or 53 per cent. in point of fact, a less rate of composition. In the 1866 rate, which is closed, there was 53 5-10ths collected of that rate on cottage property which is subject to composition.

3112. Mr. *Goschen.*] How many owners would represent those 30,000 tenements that were under composition?—It would be a difficult question to answer. I could only make a guess at it.

3113. What would your guess be?—I should think that perhaps there would be 4,000 or 5,000 owners.

3114. *Chairman.*] Then I understand you that you gave a premium to the owners if they paid up the rate within a certain time by allowing them a higher scale of composition?—Certainly that is the light to put it in.

3115. You only collected from 15,000 *l.* to 16,000 *l.* out of 26,000 *l.*?—Yes.

3116. Therefore the allowance for composition was 10,000 *l.*?—Yes.

3117. Was much excused?—Not 20 *l.*

3118. I meant were there many excusals in your rate on the ground of poverty?—No, I do not think 20 *l.*

3119. Mr. *Hibbert.*] That would be for houses over 10 *l.*?—Yes, it would only be in such cases as this, where a widow, for instance, was left with a family, and she was striving to bring them up to a creditable livelihood.

3120. *Chairman.*] With regard to the other rates; what were they?—The township and highway rates.

3121. And by what body were those rates levied?—By the corporation.

3122. Were those compounded for?—Yes.

3123. What was the allowance for composition on those rates?—I think it is only one-third; but the rates are small, two rates at sixpence each.

3124. Were they levied in separate rates, or together?—Levied in separate rates, but at the same period. They are levied in the month of June: sixpence for the highway, and sixpence for the township rate.

3125. What was the amount of the two rates levied in June 1866?—I do not know. I have not the particulars.

3126. Under what Act does this composition for the township and highway rates take place?—Under the local Act for the corporation.

3127. Can you give us any particulars with regard to those rates?—No, I cannot.

3128. Do you remember the state of things in Manchester before the local Act, the 21st and 22nd of Victoria was adopted?—Perfectly.

3129. Have you the particulars of the last rate that was levied previous to that Act?—Yes, that was in 1857. The Act was obtained in 1858.

3130. Mr. *Shaw Lefevre.*] Was there no composition before that?—Not legally. There was a composition. In point of fact, we adopted that Act to legalize it to a certain extent. The last rate, under the old system, would be the one laid in June 1858, for this Act of 1858 did not affect that. It was a rate of 4 *s.* in the pound.

3131. *Chairman.*] What was the rateable value of the property then?—769,690 *l.*

3132. What was the total amount of the rate?—The total amount of the rate would be 153,937 *l.*

3133. How much of that rate was collected?—131,031 *l.*

3134. How much was excused?—Between 800 *l.* and 900 *l.*

3135. What were the grounds for excuse?—The ground of poverty. The parties have paid, in almost every case, a portion of the rate, and the remainder was excused on the ground of poverty. In some few cases they have paid nothing at all.

3136. Can you give the number of those cases in which they paid nothing?——

3137. What became of the difference between that 153,000 *l.*, which was the full rate, and the amounts that you have stated as collected and excused?—There would be empties and entries of "uncollectable" from removals, and then there would be also the amount allowed to those owners who came and arranged with us and paid what we called a composition, but which, as I stated before, was illegal.

3138. Do I understand you rightly that the difference

difference between 153,000 *l.* and 131,000 *l.* was lost?—Yes, because there would be nearly 15,000 *l.* allowed to owners, 13,000 *l.* or 14,000 *l.* would be allowed to owners.

3139. Then in fact it was allowed as a kind of illegitimate composition?—It was, and the auditor surcharged the overseers with that amount; and that was really the cause of our coming to Parliament, with the sanction of the Poor Law Board, to place us in a legal position for doing that.

3140. Had that practice of illegal composition existed for any time?—It had existed from 1823 or 1824.

3141. Had it gradually increased?—Yes.

3142. Was there any resistance in the township to the applications to Parliament for the local Act?—None whatever.

3143. With regard to the sum which you have given as loss, can you state how much of it was due to empty houses and removals?—I have not the figures here.

3144. Mr. *Shaw Lefevre.*] From the figures which you have given us already, it is about 6,000 *l.*, is it not?—Yes; it is about 6,000 *l.*; between 5,000 *l.* and 6,000 *l.*

3145. *Chairman.*] Coming now to the period after the local act had been obtained can you give the result of the first rate that was made after that time?—The rate made in 1859 was the first rate made under that Act.

3146. What was the total amount of that rate?—The total amount of that rate was 155,797 *l.*

3147. Mr. *Floyer.*] That was on a new assessment, I suppose?—Yes; we make a fresh assessment every year.

3148. *Chairman.*] How much in the pound was that rate?—That rate was 4 *s.*, the same as the one previous.

3149. Mr. *Hamilton.*] The full rate, if collected, would have been 155,797 *l.*?—Yes.

3150. *Chairman.*] What was the amount collected?—136,603 *l.*

3151. Then there was about 19,000 *l.* which was lost on that rate?—Yes.

3152. How much of that was given to landlords under the system of composition?—About 15,500 *l.*

3153. How much was excused?—Perhaps 130 *l.* or 140 *l.* And that excusal I may tell the Committee would consist, to a considerable extent, of schools that were rated and that were partially supported by charitable contributions, where the children made weekly payments.

3154. Those excusals were not on the ground of poverty?—Well, they really were on the ground of poverty, for the parties could not pay; they had no funds, the gentlemen contributing had to go deeper into their pockets.

3155. To what was the balance due?—To empties.

3156. That would be above 10 *l.* I suppose, because we have got the allowance of 15,500 *l.* to the landlords for composition, and about 150 *l.* excused?—Then there would be between 3,000 *l.* or 4,000 *l.* that would be for empties and lost through removals and bankruptcies, and so on.

3157. But that loss was incurred I suppose on houses above 10 *l.*?—Yes, entirely on what you may term good property; not on cottage property.

3158. Can you state how much of the loss on empties and removals that was incurred in previous years was incurred on what you call good property?—Yes. If you take the year 1858, for example, then the loss was about 7,100 *l.*

3159. That was the total amount lost on account of empties and removals?—Yes.

3160. But can you state how much of it was incurred on property above the limit of 10 *l.*?—That is the loss on property above 10 *l.*

3161. Then 10 *l.* was the limit up to which the illegal composition existed?—Yes.

3162. Was there any difference made in the staff of collectors or their salaries after the local Act had been passed?—Their number was reduced from eight to seven.

3163. What was the difference in their salaries?—There would be a saving of about 250 *l.* in respect of that one collector.

3164. Then by the local Act you saved about 250 *l.* of the cost of collection?—Yes. But I must state this, that although we had a reduced number of collectors, we collected more money from the good property in a year. Before our local Act we collected only 93 9-10ths per cent. on the good property, and after our local Act we collected 97 5-10ths on the good property.

3165. To what circumstance do you attribute that difference?—To the collectors having more time to devote to looking after that class of property; that is to say, we lost less through runaways, removals, and bankruptcies.

3166. Mr. *Hamilton.*] By "good property," you mean above the compounding limit?—Yes.

3167. Mr. *Goschen.*] Could you state that difference of per centage in the amount collected into money?—Between 4,000 *l.* and 5,000 *l.* would be the difference.

3168. *Chairman.*] What do you think will be the result of the abolition of compounding under the present system as regards the cost of collection?—Taking Manchester, I should think that the increased cost of collection would be 600 *l.* As far as we have made our arrangements at present, it will be about that amount.

3169. Have you appointed yet any additional collectors?—Yes, we have appointed two.

3170. And I take it that 600 *l.* is the increase in the salaries owing to their appointment?—Not entirely, because we have appointed an inspector of rates, whose duty it will be to visit every case of a house below 10 *l.* before a summons or warrant for distress is taken out, and a report will be made by him to the Board of that case, and it will be brought before the Board if necessary, so that no occupier may be harshly dealt with.

3171. What do you think, as far as you can form an opinion, will be the result of the appointment of that additional staff of collectors?—The result will be that we shall get considerably more rates than the cost of collection.

3172. On what grounds do you form that opinion?—Because we believe that the tenants or the landlords will pay. In my own opinion, the landlords will pay the rates—they will not have their tenants disturbed. A landlord who does not pay his rates will not have his houses so well occupied as one who does—the latter will have the choice of tenants, and therefore the landlord will pay the rates in self-defence.

3173. In what way do you think they will pay the rates?—They will put an additional amount per week on the rent, and the tenant would rather that they would do that than that he should be bothered by the payment of the rates himself. For instance, or a 4 *s.* a week house,

Mr. *T. Lings.*

23 April 1868.

the tenant would rather pay 4 *d.* a week more in rent for the landlord to pay his rates, than that he should be bothered by the tax collector coming to him for the amount of the rates, and it would come easier to him to do so.

3174. At what periods are the rents of this low class of property generally paid?—They are paid every week.

3175. They are weekly tenancies, in fact?—Yes.

3176. Then you do think that the landlords will, in fact, receive instalments of the rate with the rent?—Yes, it will be no more trouble to them.

3177. Mr. *Shaw Lefevre.*] Just as they do now?—Yes. Instead of the landlord receiving 4*s.* he may receive 4 *s.* 4 *d.*, and pay the rates.

3178. *Chairman.*] The landlord will then pass on that instalment, which he has received to the collector, and thus the rate will be paid by him as the agent of the tenant?—Yes.

3179. Have you formed any definite idea of the extra amount that will be collected in rates?—I think myself, that we shall get from 4,000 *l.* to 5,000 *l.*

3180. Mr. *Shaw Lefevre.*] That is assuming the landlords to pay?—Assuming the landlords and the tenants to pay jointly, I think that we shall collect that, supposing we have the tenants to deal with simply.

3181. Mr. *Paull.*] But supposing that a rate were now levied of 3 *s.* 2 *d.* as in 1867, what would be the amount that would be payable?—It would be the same.

3182. *Chairman.*] Are you aware whether any arrangements have yet been made by landlords of the kind you have described?—Yes; I know many of the landlords, and almost the whole of the agents. The rents in Manchester are collected as a rule by agents, not by the landlords individually.

3183. I suppose one man is the agent for a large number of houses?—Yes; there is one man in Manchester who, I should think, is the agent for over a thousand cottages.

3184. Under the value of 10 *l.*?—Yes.

3185. Do you anticipate any serious difficulty in collecting the rate under the new system?—No, none worth speaking of; of course, it is like everything else; where a change takes place, until you get into working order, there is always some difficulty to be anticipated or some complaining to be done.

3186. Of course, not having yet levied the rate, you have no grounds at all events for saying that any alteration is required?—No. I have had an experience of above 20 years, and we did not compound in those days, but those landlords who did come up did so willingly, in order not to have their tenants disturbed. But we had to collect from the other class of property, which, as a rule, was the lowest class; that was left to us.

3187. Did the landlords then leave to you the lowest class of property?—Yes; and that is what they will do now. If the landlord has a bad tenant he will not pay for him.

3188. But I understood you to say, that there was not much of that lowest class of property excused on the ground of poverty before your Act was passed?—Yes; before the Act was passed, 800 *l.* or 900 *l.* was excused; that would be all the lowest class.

3189. That would be not a large amount in value in proportion?—Well, we have between 4,000 and 5,000 tenements under 5 *l.*

3190. Can you give to the Committee, as the last witness did, the number of tenements under 4 *l.*, under 5 *l.*, under 6 *l.*, and the rate collected from each class?—No; I have not the return with me; I was looking in the Blue Book just now, in hopes that I might find there a return which we made some time ago on that subject.

3191. Do you know how many tenements that excusal of 800 *l.* or 900 *l.* represented?—No.

3192. Mr. *Shaw Lefevre.*] You stated that before the Local Act was passed, there were virtual compositions between the landlords and the overseers?—Yes.

3193. Do you know in how many cases compositions of that kind were made?—No; in the majority of cases, I should think.

3194. That is to say, the majority of the whole number of houses?—Yes.

3195. Then taking the houses below 10 *l.*, it would be nearly the whole of them?—I should think nearly 7-10ths.

3196. And the remaining 3-10ths would be the lowest class of house where the tenancy was so often changed, that it was not worth the landlords' while to pay for their tenants?—They did not consider it so, evidently.

3197. You say that arrangements have already been made of that nature, between the landlord and the tenants to provide for the new rate?—In a great many cases.

3198. Have the rents already been raised with a view to that?—That I cannot say; I have no doubt that in some cases they have been.

3199. Although the entire rate is not yet imposed by the Act?—No, it will not be until June.

3200. You said that you anticipated no difficulty in the collection of the rates; is that on the assumption that the greater portion of the rates will be paid by the landlord?—No; when I gave that answer, I meant no further difficulty than generally arises in any change of this character. You first of all have to get the people to understand what it is for, and that they must do it; and if the landlords reduce their rent, the tenants will know perfectly well that they are the only people that will be looked to for the rate, and they will make an arrangement to pay out so much every fortnight, or every month.

3201. In those cases where the landlords have made arrangements with their tenants to pay the rates through them, the only effect of the late Act has been to put a higher rent on the property, and that the tenants have no personal rating?—It has not put a higher value on the property.

3202. It has extracted a higher rent from the occupier, and, at the same time, it has not insisted upon personal payment?—It is only allowing the tenant to do that weekly which he might have to do quarterly, or half-yearly, or yearly.

3203. When you say that it allows the tenant to do that weekly, that is, in fact, what he does now under composition?—The last witness told you that he did not, and he is an owner of property, whereas I am not.

3204. The tenants do now, under composition, pay their rates weekly?—Yes.

3205. And in your opinion, do they pay the full rate, or the composition rate?—As to the deductions that we take off, to arrive at the gross value of the tenement of the weekly tenant, we take

take the whole amount of the rate off, and therefore I contend that the tenant does pay it.

3206. Then, under the new system, not only will the tenant pay the old rate, but something more?—Yes.

3207. Then the new Act puts a higher rate upon him, which he pays in the shape of rent, at the same time that it does not insist upon personal payment?—It does not insist upon personal payment.

3208. Is the effect that he pays in his rent a higher rate than before?—It necessarily follows that it does.

3209. Do you think there is no hardship to the tenants in that?—Yes, I think there is some.

3210. You think that they have reason to complain?—Yes.

3211. Have complaints come to your ears in Manchester?—None at present.

3212. That is in consequence of the rate not having been collected, I suppose?—Of course I could not give a definite answer to that at present.

3213. Have you no reason to believe that there will be complaints?—The complaints will be that they should have to pay at all.

3214. Do not you think they will complain of it as a hardship that they will have to pay more?—No; the complaint will be that they should pay rates at all.

3215. I understand you to say that the landlord will pay the rates?—But the tenants must pay them first.

3216. In their rents as now?—Yes. The tenant looks upon it as a hardship that he should be called upon to pay any rates whatever. He thinks that it should be all included in his rent, and that the landlord should pay it.

3217. But I understand you to say that the effect will be that the tenant will continue to pay his rate in his rent, the only difference being that he will pay rather a higher rate?—Yes.

3218. And that is a hardship?—The option has been given to these tenants whether they will pay 2 *d.* or 3 *d.* a week more in rent, and the landlord still pay the rate, or whether they will take 6 *d.* a week reduction in their rent, and they pay the rate; and they choose the former.

3219. Do not you think the tenants themselves will think it a hardship to be called upon to pay the higher rate?—No, they have the choice; they can have a reduction in their rent to 6*d.* or 7 *d.*, perhaps.

3220. But the reduction will not be equivalent to the increase of rent; it will only be equivalent to the old composition rate, and not to the new rate?—It would depend upon the class of house that deduction is to take place upon.

3221. What has the landlord offered to the tenant; has he not offered to reduce his rent by the old composition rate?—Yes; I am afraid that is so.

3222. So that this alternative is before the tenant—either he must pay the full rate, receiving a deduction from the landlord of only the amount of the old rate, or he must pay increased rent?—Yes.

3223. Do not you think that the tenant will find that out to be a hardship?—I cannot say that he will. I do not think so.

3224. But you think yourself that it is one?—Yes.

3225. Mr. *Goschen.*] You think, in fact, that the tenant will be so much disinclined to pay the rate at all that he will not think much of the 2 *d.* or 3 *d.* a week extra?—No; he will rather pay it in his rent than have the collector coming to him.

3226. So far, then, the feeling on the part of the tenants is against the system of composition being changed?—As far as my experience goes, it is.

3227. You have said that you are a controller, I think?—Yes.

3228. Will you explain to the Committee the nature of your employment?—The term arose some time during the last century; "assistant overseer" would be a more correct term; but at the time it arose we had in our department the Government taxes as well as the poor rates, and the term was given, I suppose, in that way.

3229. You are virtually an assistant overseer?—Yes.

3230. Do you represent on this occasion the view of the overseers or your own personal opinion?—My own personal opinion.

3231. We are not to take it that you are here as representing the overseers of Manchester?—No.

3232. Is there much division of opinion among the overseers on the subject?—I think that their opinion coincides with mine, but I would be sorry to say that I represent them.

3233. I do not know whether you have been officially summoned as representing them?—No, I would not say that I represent the Board.

3234. You have not been selected by the Board in any way to represent them here?—No.

3235. You take the view naturally as an overseer, that the effect of this charge may be to increase the rates by 4,000 *l.* or 5,000 *l.*—Yes.

3236. Had it struck you before the Act of last year that it would be desirable to return to the old system, and abolish composition?—No, it had not; and in considering the amount of profit to be derived from the 4000 *l.* or 5,000 *l.* increase, the question necessarily arises whether for so small a sum the inconvenience which would be thrown upon these people should be incurred.

3237. In your opinion, the overseers would not have been desirous to go back to the old system if the Reform Act had not passed?—No, there was no such desire at all expressed, that I have heard.

3238. Therefore, if it is an improvement that your rate is increased 4,000 *l.*, it is one which has been put upon you?—Certainly; we never asked for it.

3239. And would not have asked for it if it had not been kindly given you?—No.

3240. You have not given the Committee, I think, your view upon the abolition of composition. Do you think that it is a good thing, apart I mean from political considerations, as an economic question?—No, as an economical arrangement, I scarcely think it was a good thing.

3241. The inconvenience of collecting from 30,000 people instead of 8,000 counter-balances the advantages, I suppose?—We should have got a great deal more rate from that class of property in this next year if the Reform Bill had not passed, for we had given notice to the owners, that from and after June 1867 we would not accept one-half the rates, but that we should require them to pay three-fourths.

3242. What difference would that have made?—It

Mr. *T. Lings.*

23 April 1868.

—It would have made a difference of 25 per cent.

3243. That would have been about what amount in money?—About 6,000 *l.* or 7,000 *l.*

3244. Then, in fact, the 4,000 *l.* is no advantage to you at all?—We should have got it the other way.

3245. It would be a mistake to suppose, then, that the abolition of composition has saved you 4,000 *l.*, inasmuch as, according to the figures which you now give by a change that would have been made in your system of composition, you would have got 6,000 *l.* more in the next rate than you got last year?—Yes. The Committee must remember that I am speaking of Manchester only, because Manchester is peculiarly situated with regard to that, in this respect, that we have our local Act, by which we can compel the owner, if he does not come and make an arrangement with us, to pay the rate for all property occupied.

3246. Mr. *Hodgkinson.*] If you had reduced the composition by this 25 per cent., you would have left the unoccupied houses unrated, I suppose?—No; we should rate the whole of the property to the owners.

3247. But it would have been uncollected, would it not, because you cannot compel a landlord to pay on empty property?—No.

3248. Mr. *Hibbert.*] Would that deduction of one-fourth include the empties?—We should only allow the one-fourth, on condition that he paid for property whether occupied or not.

3249. Mr. *Goschen.*] Do I state it correctly in saying, that if the change had not been made by the late Reform Act, you would have collected about 140,000 *l.*, but that now you expect 4,000 *l.* more will be collected than was anticipated, namely, 144,000 *l.*?—No; we had given notice to the owners already before the Reform Act was thought about. In 1866 we gave notice to the owners of cottage property, that from and after June 1867 the overseers would not accept less than three-fourths of the rate; so that in 1867, if it had not been for the Reform Act being then before Parliament, we should have adopted that principle, and we should have got 25 per cent. more than before.

3250. So that, if I understand you rightly, you would have got 6,000 *l.* more in that way, whereas you only get 4,000 *l.* by the Reform Bill?—By my calculation we shall get 4,000 *l.* or 5,000 *l.* only by the Reform Bill.

3251. Therefore, in point of fact, there is not any money gain at all by the arrangement, besides the great inconvenience that there is to the occupier?—So far as Manchester is concerned.

3252. And you told the Committee that when the change was made, which legalised the composition in your town, there was only one collector saved, which made 250 *l.* saving?—Yes.

3253. But the change of system was only from an illegal to a legal system of composition?—Yes.

3254. Therefore, under the old system, as virtually there was a composition already, you had not got the full amount collected that would have been collected if you had collected the rate from each tenant?—No; if we had had to collect from every separate tenant, we should have required a greater number of collectors, and that will be the case now.

3255. *Chairman.*] Were the occupiers of property that was compounded for aware of your intention to reduce the composition allowance that was given to owners?—No; at least they could see it in the newspapers; the notices were advertised in the newspapers.

3256. The matter had not forced itself much on their attention, I understand you?—They would take no notice of it so long as the landlord did not ask them for more rent.

3257. But would not that have been the result?—No, I think not.

3258. Colonel *Hogg.*] You could not have found the composition work well, I presume, if you were going to make an alteration in it?—We found it work well; but we thought that we were making too great an allowance. When we agreed to take one-half off the rate, our rate was 6 *s.* 8 *d.* in the pound; but when we got down to 3 *s.* in the pound, we thought it was not just to continue then an allowance which had been just before.

3259. Do you find the smaller tenants very eager about the franchise?—No.

3260. Do they care about it at all?—Not at all, in my opinion.

3261. Mr. *Floyer.*] You said that an inspector had been appointed for the purpose of inquiring into the circumstances of those persons who were too poor to pay their rates?—Yes; that is, that there should be no hardship.

3262. And that he was to report to some persons?—To report to the board of overseers, and bring the parties before them.

3263. Have the board of overseers the power to excuse the rate, or must they refer the matter to the magistrate?—They must refer the matter to the magistrate; they recommend the excusal to the magistrate.

3264. Do you think that that power should be given to any other authority than the magistrate; that it should be given, for instance, to the overseers or guardians?—My opinion is, that it cannot be better than where it is.

3265. Is it not attended with some expense, taking it to the magistrate?—The expense is so trifling to the township that I think the change would not be beneficial.

3266. Would there not be a considerable number of persons taken before the magistrate if the new system were carried out?—If you take them before the magistrate, they are an independent body, and have no object but to do justice. But the overseers on the one side, and the guardians on the other, are interested; the overseers are anxious to get as much rate as they can, and the guardians not to relieve more people than they can avoid.

3267. The magistrates are also interested as ratepayers in the district, are they not?—Some of them, and some of them not. But the process may be made very easy by the overseers recommending cases to the magistrates. I would always have the party summoned first of all—that would be a test as to the ability of the party to pay anything

3268. You said that there were other grounds of excusal besides actual pauperism for non-payment of rates?—I stated that we had excused some schools—that is, Sunday schools used as day schools, where a penny or twopence a week per head was received from the parents of the children or other parties who contributed, and the remainder had to be made up out of the private donations of gentlemen.

3269. Do

3269. Do you think that all charitable foundations should be excused from rates?—No; I would not have anything excused, not even Government buildings.

3270. Under certain circumstances, you think that if the charitable donations are not sufficient for the purpose of the charity, then it should be excused?—No; but I may say that the excusal of those schools was made before the House of Lords decided the Mersey Docks' case.

3271. You assented to the principle on which it was done?—Yes; we included them in our rate, and I always contended that it was right to do so, but the question was whether we should go with a case to the Court of Queen's Bench. I thought it was not worth while, and the board of overseers thought the same, and the result was that they were excused.

3272. Mr. *Kekewich.*] Have you ever considered what the effect would be in Manchester of relieving all persons from the payment of poor rate under a certain rateable value?—I have thought of it, but I have thought it not desirable to do so. I would have all parties rated as we rate them now (parties paying only 6 *d.* a week are rated), and if too poor I would have them excused.

3273. Are there a great number of persons applying to the magistrate to be excused, on the ground of poverty, rated at 5 *l.* a year?—No, not a great number.

3274. You think that a person rated at 5 *l.* a year, which is equal to a rental of 7 *l.* 10 *s.*, is able to pay his rates?—At any rate to pay something, if not the whole.

3275. You would let him pay a reduced rate?—He should pay as far as his ability would allow him.

3276. Mr. *Hibbert.*] You were asked just now why, if you saw advantages resulting from the present system, you did not do away with the composition system before. Is it not the fact that under the Local Act the occupiers had no voice in placing the collection on the original system; that is to say, doing away with composition?—They had no voice in it.

3277. They were not ratepayers?—No.

3278. Would it not be the case that, if you had wished to give up the system of composition, you must have applied to Parliament?—They could have claimed to be rated.

3279. Have they that power under the Local Act?—Yes; we specially took care to reserve that "the occupier of any house, of which the owner is rated instead of himself, under the authority of this Act, may, at any time, claim of the overseer, by notice in writing, to be rated in his own name."

3280. You stated that the advantage under the new system would be that you would be able to collect something like 4,000 *l.* or 5,000 *l.* a year more than under the old system?—Yes, on that class of property.

3281. You stated against that advantage that you doubt whether the inconvenience is not greater than the amount of money that you will receive?—Yes.

3282. Do you refer to the inconvenience to the overseers or to the ratepayers?—To the ratepayers entirely; it is simply a question of expense with the overseers.

3283. But if the landlord pays the rate for the occupier, receiving it in the rent, what inconvenience is there then?—There is none then; I was alluding to those cases where the landlord did not do so.

3284. Do not you think that there are other advantages, politically speaking, in a man being a direct ratepayer instead of being under a system of composition?—Politically, I would rather leave it to Parliament to say.

3285. Is it not a disadvantage to a man to say that he shall have no voice in the management of the town affairs?—A good many of them, I think, have not thought so.

3286. What is your reason for saying so?—I do not find them attending meetings to that extent. If you go to a meeting, you find that it is not the occupiers of cottage property, but men of middle-class property, that attend; men occupying houses from 20 *l.* to 25 *l.* and 30 *l.*

3287. Do you think that where a man pays his rates directly, he has no interest?—He does pay his rates in this case, but indirectly.

3288. His attention is never drawn to the amount of expenditure?—I am afraid that he has not the time to think about that.

3289. Take the case of two men, one a man upon the poor rates who ought to be upon the rates, and another, a man living next to him, who is a direct ratepayer; if he found that man remaining on the rates when he ought not to be, would he not be likely to exercise some control, or give some consideration with regard to the case?—No, I think not. My experience leads me to a different conclusion. Speaking on this question, I would much rather put it in a more simple form. I would give the vote to the householder on one condition, namely, that he should claim every year to have it, so that he should be really desirous of having it.

3290. With respect to the mode of excusal, you would prefer that it should be left to the same plan as at present?—Yes; I have not seen any disadvantages arising from it.

3291. Would it not necessitate, in a place like Manchester, a large number of people being summoned before the magistrate?—No; there is no need to do as they did in London, namely, to summon 6,000 people all at once, 40 or 50 would be enough at a time.

3292. I meant to ask you whether it is necessary to summon a whole number of people who are honestly unable to pay their rates?—No, I do not think it is.

3293. What plan do you propose to adopt in Manchester?—Supposing a party is receiving relief, it is evident that he is not able to pay rates; that party from that very information should be at once excused.

3294. You would not summon him before the magistrate?—No, I would not before the magistrate.

3295. The overseer would put his name down in the list, and put opposite it, that he is receiving relief?—Yes; I would have all the cases tried by the overseers, that is to say, this inspector of rates that I spoke of visits the case, tells what the father does, what the wife does, what family he has, how many are able to work, how many not, what rent they are paying, whether they are getting anything from lodgers, what earnings they have; and the party then comes before the board of overseers, who sit regularly to hear these cases, just the same as the relief board sit to hear relief cases.

3296. In your opinion, if your view was carried out, it would only be necessary to summon a very

Mr. *T. Lings.*

23 April 1868.

very small number of people before the magistrate?—Yes, very small.

3297. Therefore, in that way, the hardship would not be very great upon poor ratepayers?—No.

3298. Mr. *Hamilton.*] I did not quite understand how you proposed to select the few—the 40 or 50—whom you would summon?—It would depend entirely upon the decision of the board who had sat to hear the cases whether they were satisfied that the case was of that class that the party was unable to pay either the whole of the rate or any portion. There are many cases in which they could pay a part of the rate, where it would distress them to pay the whole; and therefore the overseers would make the order for so much rate, the same as the guardians for so much relief—"If you will pay so much, we will recommend the magistrate to excuse the remainder."

3299. Mr. *Hibbert.*] In the case of persons in receipt of relief, they would recommend that the rate should be excused altogether?—Yes.

3300. In other cases, supposing they were persons whom they considered able to pay, they would summon them?—Yes, the order would be to pay.

3301. Therefore you would have a list sent up by the overseers to the magistrates with certain columns, some recommended to be excused, others if they paid a certain portion to be excused, the remainder and others summoned?—Yes; and if the magistrates thought there was any occasion for the case to be reviewed, they would then recommend the party appearing to support the summons, to take the case before the overseers again.

3302. Mr. *Floyer.*] Do not you consider that it is illegal to include a great many cases in the same order?—No.

3303. Mr. *Paull.*] I do not understand you to say that you would do that, but that one decision would govern a large number of houses and tenants in the same category?—No; every tenant would have to stand upon his own bottom, if I may so say.

3304. But if you summoned one tenant out of 50 who lived in the same class of house, you would take the order with reference to the one, and come to the conclusion that the remaining 49 were no better able to pay than he, and would excuse them accordingly, would you not?—No; it would depend upon each case.

3305. Mr. *Hibbert.*] What you mean is this, that the overseers should extract the different classes of cases, that they should go through every case, that they should decide which they recommended to be excused, and which they recommended to be summoned, and in that way you would save trouble and expense in bringing all those excused before the magistrate; I understood that to be your view?—Yes; that the board of overseers should really be of some use in that respect; at present they are not any use.

3306. And would the overseers call before them the relieving officer; would there be any advantage in that?—No; I do not know that there would be any advantage, because the collector himself would know pretty well the position of the party.

3307. Mr. *Floyer.*] In every case where a party is excused, there must be a separate order for each one, must there not?—No, I am not aware of that; we have not done that; first of all they recommend to the magistrate "The following persons to be excused on the ground of poverty," and the magistrate has made an order excusing them.

3308. Mr. *Hamilton.*] Should you propose that everybody in receipt of parish relief should be excused?—Yes, I should.

3309. You are aware that an order for a dose of physic disqualifies a person from having a vote; do you mean that you would exempt him in such a case from the rates?—No; when I say parish relief I mean permanent relief.

3310. You say that the reason why the city of Manchester applied some years ago for this Composition Act was, that it had been found necessary to make arrangements to give statements to certain parties, and that the overseers were surcharged in consequence?—Yes.

3311. How do you expect to avoid that under the present system; why will not the same difficulty be felt now when composition is abolished?—But there we were doing an illegal act; we cannot compound now.

3312. But you did it because you found it necessary?—It was done, I have no doubt, by those who did it, in the view that it was the best mode of getting the rates from that class of property.

3313. They did get the rates in that way, knowing that there was no law authorising it, but they did it because they thought they could not get the rates without it?—There was a law authorising it, but that Act had not then been put into force in Manchester.

3314. Now that composition is abolished, I ask you what reason you have for supposing that the same difficulty may not arise again?—The difficulty may arise, but we shall contend with it; and I think, as I said before, that we shall get more from that class of property than we have been doing during the last 10 years, but not more than we should have done supposing that the Reform Act had not passed; because we had already given notice to the owners that we would not accept one-half as the composition, and that in future we would only allow one-fourth; and our rate for that class of property being 26,000*l.*, we should have got 6,000*l.* more from the owners than we have been doing.

3315. I think it has appeared from your evidence that you consider the principle of a composition a sound one, but you think that it was carried in practice to excess in the case of Manchester?—I think that there is a saving in composition if it is carried out in a reasonable way. The Small Tenements Rating Act carries it to excess; there, again, it says one-half. I think one-half is too much by a great deal.

3316. I thought there was a little discrepancy in your evidence about the incidence of the present rate; I think that in the earlier part of your evidence you said that the increased rate would certainly fall upon the landlord?—I am not aware that I did.

3317. That is to say, that if by private arrangement with his tenant he continued to pay the rate, the increased amount received by the parish would be out of the landlord's pocket, and not out of the tenant's?—No; I said that is what the tenant would have to pay.

3318. I understood you to say that the tenants in Manchester were virtually the masters of the position, and that they would compel the landlords to bear the burden?—No.

3319. Do you anticipate any difficulty in so large a town as Manchester, in admitting the ratepayers to the parochial meetings?—No; my experience of them is, that they will not attend unless some political association or some agitator gets them to come.

3320. But I thought it was supposed that, if you made these poor people liable to the rate, you would make them take an interest in the town affairs?—Experience may show that; I have not seen it yet.

3321. *Chairman.*] You have not had a chance yet, have you?—I have been at a vestry meeting which we had, and which was a stormy one.

3322. Mr. *Hamilton.*] Do you think that one inducement that led the people to apply for the composition was to get the power of coming to those meetings to vote?—It was the overseers themselves who applied, in order to legalise what they had been doing for years, and which they had been told by the Poor Law Board was illegal, and they must not continue it.

3323. Practically, has it been found a convenience to get rid of those very numerous meetings?—No; we never took any notice, or asked any question, whether the party was a ratepayer, or had paid his rates.

3324. *Chairman.*] If you had come to a poll you would have done so, I presume?—Then you would have to go to the rate, and a party who was not entitled to do so would not have voted.

3325. Mr. *Hamilton.*] You do not anticipate any difficulty from having all the ratepayers at those meetings?—No; as far as the overseers are concerned, it is only a question of expense.

3326. How is it a question of expense?—Having a larger staff to perform the work of collecting the rates.

3327. Mr. *Paull.*] You gave notice in 1866, that you would only take one-fourth instead of one-half off the rates?—Yes.

3328. And the result of that would have been to have brought you in about 6,000 *l.* more?—Yes.

3329. Would that have fallen upon the landlord, or upon the tenant?—It would have fallen virtually upon the landlord; but then I contend that he receives the whole amount.

3330. Do not you think that the landlords having to pay 25 per cent. more, would have raised their rents in respect of that increase?—No; I never found when our rate was at 6 *s.* in the pound, our landlords increasing their rents. I will say that for them, they have put the rent of the house for better for worse; they neither reduce nor increase; if the rate were low they did not reduce it, nor if it were high did not increase it.

3331. Mr. *Hodgkinson.*] I observe in that Act from which you have power, that you have power to rate all owners up to 10 *l.*?—Yes.

3332. And that you are under no obligation whatever to allow them any discount?—None.

3333. Unless the landlord himself proposes that his property shall be rated, occupied, or unoccupied, he would be entitled to no discount whatever, but would pay the full rate?—Yes.

3334. Just as it would have to be done under the Reform Act?—Yes.

3335. Is there any scarcity of houses in Manchester?—No.

3336. Are there many vacant houses?—No, I should think not; not above the average.

3337. How are the rents generally fixed; is it according to the demand, according to what the landlord can get for his property?—Yes; it is entirely a question of supply and demand.

3338. The rents varying with supply and demand?—New property always bears a greater rental.

3339. No doubt during the cotton famine rents were lowered to some extent?—They might be to some extent; but I think really the rents kept the same, although the landlords did not get the rent.

3340. But if the amount of rent depends on the law of supply and demand, how do you reconcile that with your opinion that the landlords will be able to extract an increased rent if they have to pay an increased rate?—Because the tenant does not wish to be bothered with a tax collector coming to him, and he knows that if the landlord does not pay it he must pay it.

3341. Mr. *Hibbert.*] When you apply for a fresh rate, do you show to the magistrate that all your rates have been accounted for in any way?—No.

3342. Do you carry on any amount for recoverable rates into the next rate?—No; we have a provision in our Act with regard to that; besides, I think that it is a very bad system.

3343. Do you think that it would be any advantage to make all rates irrecoverable which are not paid within 12 months of the time that they are made?—If I did not do that, I would make each rate show for itself, what was done with it.

3344. Why would you not make it irrecoverable?—Only for this reason, that you might not be able to collect it within the 12 months; cases might arise, more particularly where it came to the occupiers paying their own rates, in which in 15 months they might be able to pay.

3345. If a person could not pay, he should be excused his rate, instead of having his labour mortgaged, should he not?—Yes, I would agree with you in that; let the 12 months do it, and whatever is not collected, then wipe it off.

3346. If you carry on the rate over a certain time, you mortgage the future labour of the tenant?—Scarcely so; it might be through his sickness, or some of his family having been sick, and so not able to meet your demands.

3347. You do not carry on any amount for recoverable rates you say?—No.

3348. Mr. *Hamilton.*] Would you see any objection to make the landlord liable for rates in all cases instead of the occupier?—There is no objection whatever that I can see.

3349. As far as the collection of rates is concerned, I suppose it would be decidedly a convenience?—The overseers would take care that he paid in time to do so, because it is their interest to get in the money as soon as they can.

3350. Mr. *Floyer.*] But seeing that a great many landlords are not resident, would it not be impossible to provide for local management in the proper manner if landlords only were liable?—Not in large towns; they have agents who can vote for them.

3351. Then, you would propose that the agent of a landlord should be eligible to control and manage the rates instead of his principal?—That he should represent the landlord as he represents him, in the collection of the rents and the management of his property.

3352. That would not be applicable in country districts, because agents in country districts are frequently

Mr. *T. Ling.*

23 April 1868.

frequently quite as much non-resident as landlords are, are they not?—Yes.

3353. *Chairman.*] Are the townships and highway rates collected by the same collector as the poor rate?—No, they are not; and in that respect I think there might be some economy. I believe myself that one staff of collectors could do the whole thing quite as well as two staffs.

3354. You are not aware, perhaps, of the cost of the collection of townships and highway rates?—The cost of the collection of the township and highway rates is very similar to the cost of the collection of the poor rates.

3355. But the amount collected is not so much?—No; it is only 1*s.* rate altogether, and is more readily paid.

Mr. Frederick Johnson Fletcher, called in; and Examined.

Mr. *F. J. Fletcher.*

3356. *Chairman.*] What is your occupation?—I am Vestry Clerk of the parish of Edgbaston, in the borough of Birmingham.

3357. Do you hold any other office?—I am collector of the borough improvement rate under the Town Council.

3358. What is the population of Edgbaston?—Sixteen thousand.

3359. What is the name of the union in which it is situated?—King's Norton.

3360. Is the whole of the union in the borough of Birmingham?—No; only the parish of Edgbaston is in the borough of Birmingham.

3361. What is the authority in the parish that levies rates?—The churchwardens and overseers.

3362. Does any other authority levy rates?—No; the town council levy the borough improvement rate; the parish of Edgbaston is included in the borough, and they levy the borough improvement rate, which extends over the whole of the borough.

3363. And there is no other authority levying rates?—No other authority. The overseers make the poor rate for the parish, distinct from the borough improvement rate altogether.

3364. What is the rateable value of Edgbaston?—£. 102,139.

3365. How many rates were levied for the relief of the poor in the year ending Lady-day 1868?—Two.

3366. When were they levied?—March the 26th, 1867, and September the 30th, 1867.

3367. Each for six months?—Yes; we always have had them at Lady-day and Michaelmas, with one exception in 20 years.

3368. How much in the pound was the first of those rates?—Tenpence.

3369. And the second?—One shilling; our average rates are two at 1*s.* in the year.

3370. What was the total amount charged on each rate?—In March 1867 (that was under the old compounding), the total amount was 4,084 *l.* 15 *s.* 1 *d.*, and the compounds in addition 69 *l.* 2 *s.* 4 *d.*; making together, 4,153 *l.* 17 *s.* 5 *d.*

3371. What was the total amount of the rate levied in September?—£. 5,106. 9 *s.* 9 *d.*

3372-3. Out of the total rateable value of the parish, how much was property that was compounded for under the old system?—About 3,200 *l.*

3374. I mean, was the composition made on the rate or on the rateable value?—On the rate.

3375. Then the 3,200 *l.* was the total rateable value of the property that was compounded for?—Yes.

3376. Out of the amount of the rate that was levied in March, how much of that rate was on the compounded property?—£. 69. 2 *s.* 4 *d.* only.

3377. Was that the whole that was compounded for?—That was the whole that was compounded for; that is after the deduction.

3378. What would have been the full rate?—£. 138.

3379. Then the allowance for composition was one-half?—One-half.

3380. On that rate, what were the excusals?—In March 1867, 1 *l.* 13 *s.*

3381. On what grounds were those excusals?—On the ground of poverty, all of them.

3382. In fact, a very small portion of the property was subject to composition?—Very small; we had 600 houses compounded for.

3383. What is the date of the Local Act under which you were?—June 1847. It is called the King's Norton, Northfield Beoley, Edgbaston, and Harborne Rates Bill.

3384. Will you state the effect of the clauses relating to this question of composition?—The first clause gives power to rate the owners of houses not exceeding 7 *l.* 10 *s.* rateable value; and the 4th clause gives power for the occupier to be rated on his own application instead of the owner.

3385. And have many occupiers applied to be rated?—Only one in 20 years; and that was on purpose to get the vote. The 5th clause gives power to the owners to claim to compound for the whole of their property.

3386. Owners of tenements assessed at any annual sum not exceeding 7 *l.* 10 *s.*?—Yes; they may claim to pay, and then they are allowed one-half.

3387. The scale of composition was one-half?—Yes.

3388. Therefore the vast majority of the property in Edgbaston was above the limit of composition?—Yes.

3389. How much of the rate made in March was collected?—£. 4,007.

3390. And how much of the rate made in September was collected?—£. 4,983.

3391. Therefore, out of that 5,106 *l.* rate, all but about 200 *l.* has been collected?—Yes; 4 *l.* was excused.

3392. Do you expect to collect the rest?—The rate is closed. The sum of 120 *l.* is entered as irrecoverable, and 78 *l.* as recoverable and carried on, which includes two rates on charities in the parish.

3393. As to that small amount which is irrecoverable, what is that composed of?—Of empty houses, and lost rates through bankruptcies and removals.

3394. Was that lost part of the rate on property that would formerly have been compounded for?—No; a very small proportion would be that.

3395. Your compounding therefore appears to be very low; what would be the weekly rental of a house assessed at the annual value of that limit?

limit?—Four shillings; it was done just to leave the 4*s.* a week householders the opportunity to get votes.

3396. How have the rates been collected from those householders who were just above the limit of composition?—I do not quite understand the question.

3397. There was a small amount of property in the parish compounded for; I want to ascertain how the rate was collected from those who lived in houses just above the limit of composition?—As to those just above the limit, occupying houses of 5*s.* 6*d.* to 6*s.* weekly rent, in most cases the rates were paid by the landlords; that is to say, the full rates were paid direct to us in the tenant's name.

3398. How did the landlords receive the rate from their tenants?—Included in the rent; they let the house, say at 6*s.* a week—free of rates—and we gave the receipt to the landlord the same as under compounding, only that they paid the full rate for houses at 6*s.* a week. Above that, the tenant would always pay us; but from 4*s.* to 6*s.* a week the full rate has generally been paid by the landlord in the name of the tenant, and he has received it in rent; not that he has put an additional amount on, but the rent he has received was supposed to include all rates.

3399. In fact, he acted as a simple agent between the tenant and the collector?—Just so.

3400. Can you give us the number of the houses between 4*s.* a week and 6*s.* a week?—I cannot. There would not be more than one hundred of them between 4*s.* and 6*s.* The houses in Edgbaston are principally of the larger kind. I have the number of those that were under the compounding; that is to say, under 4*s.* a week.

3401. What was the number of those?—Six hundred.

3402. On which the rate was only 138*l.*—Yes.

3403. Has any additional cost in collection been incurred owing to the abolition of composition?—Not at all.

3404. Do the occupiers under the old limit of composition pay their rates to the landlords, and the landlords then pay them to the collector in the same way as those between 4*s.* and 6*s.* a week did previously?—I should state that the assistant overseer of Edgbaston has been there 31 years, and knows the circumstances of all the poor in the parish, and also knows the landlords; and when the new Reform Bill came into operation, with the consent of the overseers, this circular, which I hold in my hand, was issued to the landlords to induce them to add an additional amount to their rent to meet the extra amount of rates received from the tenant, and then to pay us in the tenants' names.

3045. Will you read the circular?—"In consequence of the new Reform Act just passed" (this was dated 26th August 1867), "having done away with the power for landlords to compound for poor rates, and compelling the occupiers in all cases to be rated, much trouble will be inflicted upon the sick and poor, especially widows and other female occupiers of small houses, and will necessitate a very large number to be summoned for their payments, as well as cause much loss by removals and excused rates. The overseers of this parish, therefore, suggest and recommend, that the landlords should take upon themselves to pay the poor rate for their tenants, and they find that 1*d.* per week added to the present rent for houses from 1*s.* 9*d.* to 2*s.* 6*d.* per week, and 2*d.* for houses from 2*s.* 6*d.* to 4*s.* 3*d.* per week (which is the highest rent included in the compound rating), would cover the increased amount of rate, and secure to the tenant the right of voting intended to be obtained by the said Act of Parliament, as the receipts would be given in the name of the occupier, and the parochial officers would have to register each qualified person from the rate-books in the same manner as if they had individually paid their own rates. This mode of proceeding would lighten the burden of the poor, secure the tenants longer to the landlord without really increasing his payments, cause no additional expense in collecting the rates, and yet fully carry out the provisions of the said Act. As all alterations caused by the passing of this Act have to be made at once, so as to be included in the next Michaelmas poor rate for this parish, which is being made out, you will therefore oblige the overseers by immediately informing them whether you will adopt this plan or not, and also furnishing them, on the accompanying form, with a list of the names and present rentals of your tenants, so that they may be inserted therein." That was issued with the consent of the overseers.

3406. What was the result of that?—The result of that was that out of the 600 compounders, in 427 cases the rates are paid direct to us through the landlords, and 190 are paid by the tenants; but in most cases the landlord allows the half, or takes it for the back rent.

3407. That accounts for the facility with which you have collected the rate?—Yes; and we took the trouble, as well as issuing a circular, to wait upon all the landlords to explain the matter, who were within a reasonable distance.

3408. What is the plan that you would recommend to be adopted with regard to the excusals?—The plan that we have in our parish is this: we do not summon them before the magistrates, but the magistrates initial the rate-book. I think it is best left to the overseers to recommend the cases to the magistrate. The magistrate might have one list of the whole, instead of initialing the rate-book in every case.

3409. Mr. *Floyer.*] Are those cases taken before the magistrate before the new rate is entered in the rate-book?—The overseers recommend them to the magistrate, signing the document with the statement that they have examined the cases before the rate is closed, before we apply for the new rate.

3410. Mr. *Kekewich.*] Do you say that there were 600 houses under composition?—Yes.

3411. Edgbaston is rather a rich locality, is it not?—Yes.

3412. There are not very many poor in Edgbaston?—No; only those that occupy those 600 houses.

3413. You think that there will be no difficulty in collecting the rates in future?—No, I think not. We took a great deal of trouble with them at first, and I do not think that we shall have much difficulty. We have just delivered our demand for the second rate under it. The objection made by the people is just the same.

3414. Are the ratepayers now getting reconciled to the change?—No; we find great complaints from them. They consider it a hardship to have to pay at all.

Mr. *F. J. Fletcher.*

23 April 1868.

3415. You do not consider that that will increase?—No; in time it will subside.

3416. Mr. *Goschen.*] Why do you think it will subside?—They will get more accustomed to paying.

3417. Your evidence is, that the district from which you come is a bad specimen of compounding, is it not?—Yes; it is an exceptional case. We know all the poor very well.

3418. Yours is not an instance that ought to weigh very much as regards the general question of composition?—No.

3419. In fact your evidence on the subject is not very important?—Not as far as the operation of the Act is concerned.

3420. You are just one of the districts of Birmingham that least represents the operation of the Act?—Yes; we can only represent the question in regard to the experience of these 600; but the way in which the rate has been collected with us does not show at all what it would be elsewhere.

3421. If one wanted to get the opinion of the large majority of the Birmingham people, it would not be from you?—No.

3422. *Chairman.*] Your parish does, as far as it goes, furnish evidence with regard to the action of the Act in a portion of the borough?—Yes, but not the general operation of the Act in the town.

3423. I forgot to ask you whether the rates levied by the corporation in Birmingham are collected by the same persons?—No, they have a separate staff.

3424. Do you think that it would be a good thing to amalgamate the collectors, that all rates might be collected by the same staff?—I think not, and it could not be done in Edgbaston under the present circumstances. The corporation of Birmingham have an Act of their own, and they have a borough valuer of their own for their borough improvement rate, whereas we work under the Union Assessment Act.

Monday, 27th April 1868.

MEMBERS PRESENT:

Sir Michael Hicks Beach.	Colonel Hogg.
Mr. Floyer.	Mr. Kekewich.
Mr. Goldney.	Mr. Shaw Lefevre.
Mr. Goschen.	Mr. Paull.
Mr. Edward Hamilton.	Mr. Villiers.
Mr. Hodgkinson.	Mr. Woodd.

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

Mr. HENRY JOSEPH HAGGER, called in; and Examined.

Mr. *H. J. Hagger.*
27 April 1868.

3425. *Chairman.*] WHAT is your occupation?—I am the Vestry Clerk of the parish of Liverpool, acting as clerk to the guardians.

3426. What is the population of the parish of Liverpool?—About 280,000, according to the last Parliamentary Return.

3427. Is the parish a union of itself?—It is for poor law purposes a single parish under a Local Act, in which the power of the Poor Law Board to issue general orders is reserved.

3428. What are the authorities in the parish of Liverpool that levy poor rates?—The churchwardens and overseers of the poor. It is under the ordinary law of the land with reference to the levying of poor rates.

3429. Are there other bodies that levy other rates?—After the poor rate the most important rates are those that are levied by the town council, acting under Local Acts.

3430. Can you state what those rates are?—What are called, generally, the sanitary rates of Liverpool, are the paving (which includes flagging and cleansing, and so on), the sewer, lighting, and fire police, a rate that is called the general rate, and a water rate, as distinguished from a water rent. The latter, though practically a rate, is called by the name of a water rent for domestic purposes, which is also levied upon the poor rate assessment by the council.

3431. Are those rates all levied upon the poor rate assessment?—Those rates are all levied upon the poor rate assessment of the previous year, that is to say, the poor rate valuation for last year is the basis for the sanitary rates of this. The committees of the council have also the power of supplementing it with a new assessment for new property, or for any property not included in the poor rate assessment.

3432. Are those other rates all levied by the town council?—I believe they are; further than that, this year, commencing on the 1st of January, there are certain improvement rates which are also levied under certain Local Acts; none of those were leviable last year.

3433. Are any of the rates levied by the town council subject to composition?—They are.

3434. Under what Act?—Under the Sanitary Act of 1846, as amended by subsequent Acts of 1854, 1864, and the Liverpool Improvement Act of 1867.

3435. Can you give the particulars of the provisions in those Acts which relate to composition?—The Act of 1867 made some material alteration in the composition, and I should like to know whether the Committee wish me to state what it was previous to that Act or what it is now.

3436. First, will you state what it was previous to that Act?—Before this year there was a permissory composition in respect of all occupations above 10 *l.* annual value taken under a weekly or monthly tenancy. In those cases the owner was required to give notice to the corporate authorities, within a month after the laying of the rate, of his desire to compound, and he must pay his composition before the 1st of June, the rates being laid generally early in the year. In default of his doing so, the whole amount of the rate was recoverable from the tenant.

3437. In default of his giving notice, do you mean?—Yes, or in default of his paying. If he either gave no notice, or failed to pay before the 1st of June, the whole amount was recoverable from the tenant. Under 10 *l.* the owners were rated for the whole of the rates.

3438. Then it was not a permissory composition under 10 *l.*?—If they gave notice and paid, as in the case of the assessments above 10 *l.*, they were allowed a reduction of 50 per cent.; that was the amount of the composition both above 10 *l.* and under 10 *l.*; but if they failed to give notice or to pay in the case of the houses under 10 *l.*, the owners had then to pay the whole amount of the rate.

3439. Mr. *Kekewich.*] Was that 10 *l.* rateable value?—The 10 *l.* assessment.

3440. Mr. *Hamilton.*] Under 10 *l.* the occupier was in no case liable?—In no case liable under 10 *l.* Of course, the Committee will see at once that this system was applicable to very large assessments, and I believe the authorities found that loss was sustained by persons acting upon this, and claiming to pay one-half the rates on some of the large assessments. That led to the

Mr. *H. J. Hagger.*

27 April 1868.

introduction of a clause in the Improvement Act of 1867, by which this provision was repealed, as far as the general sanitary rates are concerned. The water rate which I spoke of just now, being levied under a different Act of Parliament, was not interfered with by the Act of 1867. But since the Improvement Act of 1867 passed, owners up to 13 *l.* inclusive have been assessed themselves at one-half the rate, and above 13 *l.* no composition is allowed at all.

3441. *Chairman.*] Before 1867 the owners of occupations to any amount might compound?—If the tenancy was a weekly or a monthly tenancy.

3442. The system, which you have stated as adopted in 1867, is in existence at present, is it not?—With reference to the general rates, it is. The water rate is under a different Act of Parliament, and the water compositions were not interfered with by the Improvement Act of 1867; they remain, and they are somewhat different from those under which the other rates are leviable.

3443. Mr. *Villiers.*] You do not consider, do you, that the Reform Act suspended the operation of any compounding Acts otherwise than the poor rates?—I should suppose not.

3444. *Chairman.*] What is the system of composition for the water rate?—The water rate is laid under a special Act of 1862. Up to 10 *l.* inclusive the owners are rated. They are required to give notice of their wish to compound, and to pay three-fourths of the rate before the 1st of June, and in that case the other one-fourth is remitted. If they fail to do either of those things, either to give notice or to pay the reduced amount, the owners have to pay all. For assessments of 11 *l.*, 12 *l.*, and 13 *l.*, the occupiers are rated; but it is optional with the owners to compound, by giving notice and paying the reduced amount of 75 per cent. before the 1st of June; if they do not do that the tenants are liable for the whole amount.

3445. Mr. *Villiers.*] Under the Act are they liable?—Under the Act; and there are no compositions with reference to the water rate above 13 *l.*

3446. *Chairman.*] What is the gross estimated rental of the parish of Liverpool?—£.1,499,911 is the net rateable value; I do not include in that the amount of some very large assessments, considerably over 200,000 *l.* (it is about 250,000 *l.*), those upon the Mersey Docks and the corporate property, which are under appeal.

3447. Mr. *Villiers.*] That is the the rateable value of property assessed for rates?—For poor rates.

3448. But it does not include property which the dock company or other body have the power of assessing?—The corporation assess on this same rental for the parish.

3449. Mr. *Woodd.*] That figure does not include corporation property or large dock property, which amounts to something like 250,000 *l.*?—No.

3450. Mr. *Villiers.*] It extends over all property that is assessable?—In consequence of a dispute respecting these assessments, which amount to something like 250,000 *l.*, and in consequence of their being under litigation, I have not included them. We assess them at something like 250,000 *l.*; but it is doubted whether we shall maintain that assessment or not; so I give the Committee in my figures, the amount on which we actually do receive rates.

3451. You exclude the property that claims to be exempt?—Yes.

3452. *Chairman.*] Are there any other rates levied on the parish?—There are two other rates, which are collected with the poor rate; one laid by the council under a Local Act, and called the "Library and Museum Rate," which the overseers collect as a borough rate; and another rate laid under local Acts for the payment of stipends of certain of the clergy of the parish, and for maintaining the fabric of some of the parish churches, called the "Parochial Rate." Those are the only rates that are levied, I think, in the parish of Liverpool.

3453. Are those two rates both collected with and paid out of the poor rate?—Not paid out of the poor rate, but collected with the poor rate.

3454. Are any contributions made out of the poor rate towards the county, hundred, or borough rate, or police, or other rate?—The watch rate is the only rate we pay. We pay a watch rate of about 8,500 *l.* a year to the corporate authorities.

3455. How many rates are made for the relief of the poor in the course of the year?—One.

3456. At what time of the year?—About May. It varies a little in consequence of the time at which Easter falls; we let Easter get over, and then begin to prepare for a new rate.

3457. What was the rate in the pound last May?—Two shillings and sixpence.

3458. How many rates are made in the course of the year by the town council?—One of each sort.

3459. At what time of the year?—The rate runs, I believe, from the 1st of January to the 1st of January; but I believe the rate is actually laid in the first council meeting in February; of that I am not quite sure.

3460. Can you state the amount in the pound of each of those rates for the year 1867?—The paving rate was 8 ½ *d.* in the pound, the sewer rate 3 ½ *d.*, the water rate 6 *d.*, the general rate 7 *d.*, the lighting and fire police 2 ½ *d.*, making a total of 2 *s.* 3 ½ *d.*; in addition to which there is the water rent (as distinguished from the water rate), which was 6 *d.* in the pound. And there is a peculiarity about the sewer and water rates, which is this, that one-half of them is deductible from the rent; they are payable by the occupier in the first instance; but he is empowered to deduct one-half of them from the rent when settling with his landlord.

3461. Mr. *Hamilton.*] How much do those other rates amount to?—Two shillings and ninepence halfpenny, including the water rent.

3462. *Chairman.*] Are those rates made in one rate-book, or is there a separate form of rate-book for each of them?—The whole of those rates are made in one rate-book for the council. Of course the poor rate is altogether a distinct matter and in distinct hands.

3463. I understood you to say that the assessment for those rates levied by the town council was that of the poor rate for the previous year?—Yes; but the assessment is actually made out in a different rate-book and by different officers, and under a different authority.

3464. With reference to the poor rate, are the names of the occupiers entered in the rate-book?—Yes, and always have been.

3465. Has any form of composition existed, with

with reference to the poor rate of the parish of Liverpool?—Legally, no; practically, yes.

3466. Can you state how that commenced?—Some 35 or 40 years ago an Act was obtained (in 1 Will. 4, I think it was) for assessing the owners of all property valued at 12*l.*, and under, to the poor rate, instead of the occupiers, upon a reduced assessment. For some reason or other, which I have not been able to ascertain (I have not had time, in fact, to search the newspaper files to find the reason), that was repealed by 4 Will. 4. From that time onward till 1849, practically, no rates were paid in respect of small assessments. None, I believe, at all were collected for assessments under 10*l.*; the rate bills were delivered, but no notice was taken of them; if people did not pay there was an end of it.

3467. Mr. *Villiers.*] Do you mean that in those cases no payment was made, either by owner or occupier?—Neither by owner nor occupier. Till the year 1848, practically, no rates were collected in respect of small assessments. About 1848 an agitation was got up in the town, principally, I believe, by the owners and occupiers of warehouses, who are very large ratepayers, and form a class who feel the pressure of rates very much, in consequence of the immense rentals upon which many of them are assessed. (These warehouse owners frequently own or rent large blocks of warehouses; storing goods in them or letting them out room by room). This agitation had for its object the collecting a portion of the rate in respect of these small assessments. It was considered that the occupiers of large assessments were unduly pressed, and that some efforts ought to be made to collect the rates from the small assessments. I have heard, too, that the Poor Law auditor of the district found fault with the overseers for not making some effort to collect the rates from the smaller class of property.

3468. *Chairman.*] Did those occupants of large property, while wishing that the poorer classes should be assessed also, wish that facilities should be afforded for making it easy to them to pay their rates?—I will explain that. Many of these large warehouse occupiers obtained seats in the select vestry, and as practically the select vestry and the overseers worked together, it came about that an effort was made about the year 1848 to start the collection of rates from these small assessments. The Select Vestry Act contains a clause by which the select vestry, or any three members of it sitting together, may excuse the rates, wholly or in part, of such persons as are too poor to pay them. Under that clause, a number of committees of the select vestry were appointed to hear applications from poorer occupiers for the excusal of rates.

3469. Mr. *Villiers.*] Did you say that an Act of Parliament had been procured for that purpose?—Under the Local Act, constituting the select vestry, any three members have power to excuse rates wholly or in part on the ground of poverty.

3470. *Chairman.*] Will you give the date of that Act?—The 4 & 5 Vict. c. 88. A number of committees of the select vestry were appointed to hear applications from the poorer occupiers for excusals of a portion of the rate, and a number of collectors were appointed for the express purpose of collecting rates from this description of assessment. They were appointed in the first instance to collect rates from assessments of 15*l*

and under. Notices were sent out to all the occupiers that they were liable in certain amounts, and they were told that committees would sit upon such and such days to hear any appeals from them why they should not make the payment. Of course it created a great deal of excitement in the parish, and a good deal of trouble was occasioned. A great many people came up, and portions of the rates were excused; generally one-half the rate was excused, and an effort was made to get the other half from them; and it was really a very up-hill fight, I believe, to start this cottage collection as it was called. But it went on. The owners found by-and-bye that the overseers and parochial authorities were in earnest, and they said, "Rather than our tenants shall be harrassed by you sending after them and threatening proceedings, we will pay the amount which you say they ought to pay." At first, something like discrimination was used; but it soon became the rule that if an owner came up and tendered half the rate, we took it, and did not bother about the remainder.

3471. But at first the demand was made upon the occupier?—Yes, and the occupier's name was inserted in the rate-book.

3472. Mr. *Hamilton.*] I thought you said that for houses below 10*l.*, under your composition Acts, the occupier was in no case liable?—I was then speaking with regard to the rates leviable by the town council. That did not apply to the poor rates; none of those composition Acts applied to the poor rates.

3473. Mr. *Villiers.*] That is practically an arrangement that has been made between the vestry and the owners of these cottages?—Yes; that remained in force up to the collection of the present rate; that is to say, the rate which was laid about May 1867.

3474. *Chairman.*] What took place then?—I may state that up to that period the thing had been continually growing. From the fact that the owners found that that was the easiest way of satisfying the tenant; and on the other hand because they had been schooled into it by the advantages which they got in the rates leviable by the council, a greater number of owners year by year adopted the arrangement, and so the thing grew.

3475. The tenants were in all those cases considered as excused a portion of the rate?—Yes, as the parochial authorities were faced with the difficulty of getting rid of the unpaid balance appearing in the rate-book, and satisfying the Poor Law auditor. And what they did was this: a list was made out of all these cases, and three members of the select vestry excused the unpaid portion nominally on the ground of the poverty of the occupier.

3476. Mr. *Villiers.*] Excused the owners, do you mean?—No, they excused the occupiers.

3477. You laid the whole rate upon the tenant, and the owner proposed to pay one-half?—Yes.

3478. And you entered those cases in the book as the cases of poor persons having paid one-half?—Yes.

3479. The owner having undertaken to pay one-half, you have allowed him to do so?—No, it was rather this way: the occupier was liable to the whole rate. He said, "I am too poor;" "Well, if you cannot pay the whole you must pay one-half;" and then the owner steps in and says, "I will discharge the occupier's liabilities." And we took that next year, and then you can

Mr. *H. J. Hagger.*

27 April 1868.

easily understand that the matter would grow in that way; it fell into a system, that if we got one-half of the rates we were satisfied, the other half being excused on the ground of poverty.

3480. Mr. *Hamilton.*] And legally excused?—I would not say so much as that.

3481. Mr. *Villiers.*] In what way does the auditor treat those cases?—A case once or twice did occur of objection being made. It was a matter of course well understood in the parish, and understood also with reference to its political bearings; and some persons on that account attended, and objected to the system followed by the overseers. When one of these objectors came up on one occasion, we said that we could not answer any general complaint, but if he would put his finger on any single case in which he said the rate had not been collected, we would explain it. He put his hand on certain cases, and we put before the auditor an excusal on the ground of poverty in those cases.

3482. What did the auditor do?—He could not do anything.

3483. Had you the assent of the auditor to that arrangement?—The objection fell to the ground.

3484. The duty of the auditor, I suppose, is to see that the proper amount has been collected, or to hear the overseer's reason why it has not. According to what we learn from you, you give the history of this sort of arrangement that goes on between the owner and occupier in the vestry. I want first to know whether the auditor is satisfied with that?—We are not surcharged with the balance; that is the only answer which I can give. I believe the real fact is, that people understood that that was the best thing that could be done under the circumstances, and that a greater amount was collected in that way, than could have been obtained in any other.

3485. The auditor has never surcharged the overseers for those cases?—No.

3486. *Chairman.*] In many cases the landlord did not interfere at all?—No.

3487. Mr. *Woodd.*] By your Act the vestry have the power of excusing rates?—Yes.

3488. And therefore an excuse granted by the vestry was legal?—We contended that it was so.

3489. Mr. *Villiers.*] The owner was liable, was he not?—No, we never look to him in those cases. It is a voluntary act on the part of the owner. He says, "I will come up and pay half the rates;" and then, although we do not know the actual circumstances of the occupiers, we say, "We will take the owner's offer."

3490. *Chairman.*] What happened when the landlord did not interfere in the matter?—We got what we could from the tenant. In some cases the tenant was summoned; not in all cases, because everybody who knows Liverpool is aware that there are hundreds and thousands of cases in which it would be preposterous to expect any rate at all.

3491. If the owner did not come forward voluntarily, you took no steps whatever to induce him to do so?—No.

3492. And the occupier was liable for the rate? Yes.

3493. What happened with regard to those occupiers who were thus partially excused, with reference to their privileges of voting?—They lost them.

3494. Did they object to that?—Some few, a very few, paid the full amount; but it was a very rare case indeed for a person to come up to pay the balance of the rate for the purpose of obtaining any electoral privileges.

3495. Can you state at all how many cases you have known of that kind?—I can give no reliable estimate.

3496. Mr. *Villiers.*] Do you ever meet with a case where anybody else but the owner comes forward to pay the rate in that way?—No; no one in Liverpool has heard of such a thing.

3497. *Chairman.*] What change was made in 1867?—In 1867, of course the matter assumed a new position, from the discussions that took place in the House of Commons with reference to compounding, and the overseers held their hands until it was seen what course the matter would take; they did nothing until it was seen what the law would be made, and no effort was made to collect any portion of the 1867 rate from the small assessments until after the passing of the Reform Bill. When it was seen that the personal payment of rates, as it was called, had become the law of the land, the overseers sent out notices that they would not, for the future, consider that the occupier was discharged from his liability by a part payment of rates on the part of the owner. We gave general notice throughout the parish that it should not be considered to be a legal discharge of his liability.

3498. Mr. *Villiers.*] Supposing that the landlord paid all that the occupier was liable for?—Of course then we take it, and are very glad to get it.

3499. But the sort of composition, or something less than the whole amount, you refused to accept?—We refuse to accept it as a full discharge, we take it, if tendered, as a first portion of the rate.

3500. But if the landlord had paid the whole, you would have considered him the agent of the occupier, and given the receipt in the name of the occupier?—And in a large number of cases that has taken place. No rate has been made since the passing of the Reform Act; but for the last rate quite as much money has been received at present as in the previous years under the composition, and about one-half of what has been received has been paid by the owner, or by an agent for the owner.

3501. *Chairman.*] Was there any feeling among the occupiers with reference to those notices that were sent out by the overseers?—The collectors tell me that they have received many complaints on the part of the occupiers that they should be called upon to pay any rates at all; they would rather, in many cases, I have no doubt, that the old system should be continued.

3502. But does that feeling still continue?—The rate is in course of collection now.

3503. Does the feeling increase to any extent?—I can hardly say whether it is increasing or not; of course a great many who have to pay a rate for the first time do feel aggrieved by it.

3504. What they object to is the payment of rates at all?—Yes.

3505. Mr. *Villiers.*] They do not deem it any compensation that they are invested with the privilege of voting?—They care very little about that; many of them had the power of obtaining that privilege before, and very few availed themselves of it.

3506. *Chairman.*] Before May 1867, how many cases were there in the parish in which rates

rates were excused in that way?—I have not got the actual figures classified, but the whole number of excusals which we wrote down in our book amounted to 23,000. That included the general cases of excusal on the ground of poverty, the cases where the landlord paid a portion, and the remainder was excused under the system which I have explained, and those cases that were excused before the magistrate on a summons; I have not had time to classify them, or make any estimate of the number, but speaking roughly, I should say, that some 15,000 or 16,000 cases occurred where the landlord paid a portion of the rates, and we excused the remainder.

3507. Mr. *Hamilton.*] Do you mean that that number was annually excused?—Yes. Of course I wish this to be accepted as a rough estimate; but I should say that there were some 15,000 or 16,000 cases where the balance was excused, the landlord having paid a portion.

3508. *Chairman.*] How many cases, speaking roughly, were entirely excused?—We never excused wholly, as a general rule. Of course if persons said that they were too poor to pay, and if we could not prove that they had any means, and they had no furniture, it would be nonsense to summon them.

3509. Mr. *Floyer.*] Do you excuse paupers?—No magistrate would make an order for the payment of a rate in the case of a person getting parish relief.

3510. *Chairman.*] The rate levied in May 1867 is not yet closed?—Not yet closed.

3511. With regard to the rate levied in May 1866, what was the amount of that rate in the pound?—The 1866 rate was 1*s.* 11*d.* in the pound.

3512. How much was that rate calculated to produce; how much would that rate have produced if the total had been collected?—The difference between the amount actually collected and the whole amount appearing in the rate-book was 20,800*l.* I have not the figures here of the amount appearing in the rate-book (*the Witness made a calculation*). The 1*s.* 11*d.* rate for 1866 should have produced about 140,500*l.*

3513. How much did it actually produce?—£.119,700; there was a difference of about 20,800*l.*

3514. Can you state the particulars of how that loss was incurred?—£.9,400 of that was in respect of these small assessments from all causes.

3515. What do you mean by small assessments?—Those for which the actual composition was in force.

3516. And what was the limit?—We never went beyond 15*l.* with reference to these compositions, and during the last eight or ten years it has been practically limited to 12*l.* The collection became easier, and at first the amount allowed was reduced from one-half to one-third in respect of 13*l.*, 14*l.* and 15*l.* assessments, and the collectors had instructions in all possible cases to get the full amount from the occupiers; because it was held that parties living in houses of that sort ought to pay the full rate.

3517. Half the rate has been allowed upon houses of 10*l.* and under, has it not?—£.12 and under. Originally our excusals went up to 15*l.* inclusive; but during the last 10 years the overseers have been anxious, as it were, to get the whole matter upon a better footing, and they commenced by striking off 13*l.*, 14*l.*, and 15*l.* assessments; they said that they would only allow one-third of the rates to be excused in these cases; and the collectors had instructions to endeavour to get the whole of the rates from the occupiers wherever they could.

3518. Mr. *Villiers.*] The owners did not pay in any of those cases which you excused, did they?—This 9,400*l.* includes the cases where the one-half was excused.

3519. *Chairman.*] In respect of how much of that 9,400*l.* was the half excused?—I cannot say; but taking assessments of 12*l.* and under, the amount actually remitted was 9,400*l.* That includes cases where a portion was remitted to the landlords; the cases where a portion was remitted to the occupiers when they came up themselves, and pleaded their poverty, and also cases where we got nothing at all.

3520. The major part of that 9,400*l.* was excusals to landlords, I suppose?—I should think so.

3521. With regard to the other 11,500*l.*, how is that accounted for?—That will be empty property, and charges irrecoverable and lost. I have no particulars of that, but that is about what it would come to.

3522. You cannot state to what causes the greater part of it would be due?—No. We usually collect altogether in favourable years 86 per cent. of the rate.

3523. Mr. *Villiers.*] Do you happen to know what the station in life of the owners of these cottages is?—Very varied; many of them are almost as poor as the occupiers themselves; some of them are people of position.

3524. Tradespeople?—Some of them are tradespeople, and some are persons of means who have retired, and own cottage property with other property.

3525. People who would be competent to be on the vestry themselves?—Yes.

3526. *Chairman.*] Were many summonses issued under that rate of 1866?—Five thousand five hundred summonses were issued for the 1866 rate.

3527. Can you state what the amount was that was recovered through those summonses?—I cannot.

3528. Can you state what the cost of those summonses was?—I have not got the figures, but the summons and the hearing in each case is 2*s.*

3529. From what source was it paid?—A portion of it from the poor rate. If it was a genuine case of poverty the magistrates excused the case altogether. If the overseers get anything, the people summoned have to pay. And, of course, a great many payments would be made in respect of summonses, because where we lay a rate every year, there are many people, occupiers of large property, who leave the rate over until they get a summons, considering it worth while to have the use of the money till then.

3530. How many of those summonses were actually heard before the magistrates?—That I am not able to say; the greater part of them would go before the magistrates. I say that, from the fact that during the same year we were charged with 2,400 warrants, so that I should say the greater part of the summonses went before the magistrates.

3531. Can you state how many applications, on the ground of poverty were allowed by the magistrates?—No, I cannot say. Of course any of those

Mr. *H. J. Hagger.*

27 April 1868.

those figures I should be glad to furnish to the Committee if I had time to prepare them.

3532. Were those summonses issued mainly against occupiers below the limit of 10*l.*?—No.

3533. You cannot give the relative proportions?—4,000 for assessments above 12*l.*, and 1,500 for assessments of 12*l.* and under.

3534. What was the cost of collection of that rate in 1866; how many collectors were employed, and what were their salaries?—For the rate of 1866 we had 10 collectors; that is, collectors who actually went into the districts to collect. The salaries of those collectors vary from 160*l.* a-year to 210*l.* Speaking roughly, I should say that they received something about 1,900*l.*, the 10 of them. Then there is the in-door staff, and there is a superintendent collector, with a salary of 350*l.*, and in-door clerks, who receive money tendered at the office.

3535. Can you give us the total number of assessments in that rate of 1866?—The total number of assessments in the parish of Liverpool (it is not materially different now from what it was then) is 47,150 for the 1867 rate, of which 25,500 were assessments of 12*l.* and under.

3536. Now, with reference to the May rate of 1867; that rate, I think you stated, was at 2*s.* 6*d.* in the pound?—Two shillings and sixpence in the pound.

3537. What was that calculated to produce?—£. 187,488.

3538. Mr. *Shaw Lefevre.*] Without any deduction?—Without any deduction at all.

3539. *Chairman.*] Can you state how much of that has been actually collected?—Up to this date, I should say 156,000*l.*, the per-centage of the rate being very nearly 83 per cent.

3540. You stated, I think, that it had been your usual practice to collect about 86 per cent. of the rate?—Yes; that is, in favourable years. Of course with a half-a-crown rate we shall hardly hope to get the same per-centage as we should do with a 1*s.* 11*d.* rate.

3541. But, looking at what you have already collected, and the fact that the rate is not yet closed, do you expect to collect your average?—I think that we shall not be very much short of it, if at all. I know there is one large assessment, that has been under appeal, not yet paid; so, I think, that we shall almost reach the same per-centage in this year as we have in previous years.

3542. When will the rate be closed?—In the course of another month or six weeks it will be practically closed. In some cases, of course, we shall receive payments for it afterwards.

3543. When will you be able to ascertain how much of that you may consider as collected, and how much as irrecoverable?—After the new rate is laid, we usually have an amount of possibly from 1,000*l.* to 2,000*l.* collected of the old rate.

3544. Mr. *Hamilton.*] What do you mean that by stating in a month or six weeks it will be "practically closed"?—That we shall receive very little afterwards; but still our means of recovery will be the same 12 months hence as they are now; and if any of the collectors come across a ratepayer who had evaded payment before, he would be made to pay. Very frequently people take new occupations, and their circumstances improve, and the collectors find them, and get from them the balance left unpaid.

3545. *Chairman.*] How many summonses have been issued under this rate of May 1867?—4,160, up to the 24th of this month, of which 1,381 were issued in respect of the small assessments; assessments of 12*l.* and under.

3546. How many of those summonses have been actually heard?—The greater part of them.

3547. And how many have been excused by the magistrates out of that number?—Not many; for the collectors have instructions, bearing in mind this alteration of the law, only to summons those who they really think ought to pay. We hardly know exactly what course the matter will take, but at present we do not intend to take before the magistrates those as to whom there is no pretence for saying that they ought to pay.

3548. The vestry having the power to excuse them?—And that power the vestry will exercise in cases of genuine poverty.

3549. Mr. *Hamilton.*] The power of excusal by three members of the select vestry remains as it was?—Yes.

3550. *Chairman.*] But that has not yet been exercised?—Not this year.

3551. I think you have not said whether an increased staff of collectors have been appointed?—Since the abolition of this system of composition, we have appointed three new collectors.

3552. What are their total salaries?—They are appointed at 160*l.* a year each, and inasmuch as the duties of many of the other collectors have been somewhat increased and made less pleasant, an increase of 10*l.* a year was given to each of them, so that the total increased cost will be about 600*l.*

3553. Have any of those who have now become voters, on account of paying the rates, seemed to take any interest in the matter?—Well, I asked the collectors about it on Saturday evening, and they tell me that there have been a few who consider it a privilege to have the chance of getting upon the electoral register, but that the greater bulk of those that they come across would be rather excused the payment of their rates, and not have that privilege.

3554. Mr. *Goschen.*] Do the collectors ask political questions when they collect the rates?—No, of course not; but they hear the grumbling of the people at having to pay.

3555. *Chairman.*] With regard to parochial matters, does it make them take any more interest in those matters?—I do not think it does.

3556. I meant with regard to the expenditure of the parish?—I do not exactly understand the question.

3557. Do these ratepayers consider that they have more interest now in the expenditure of the parish than they had formerly?—They have never troubled themselves about it. I was going to say that during this last fortnight we have had a rather singular illustration of the matter, and it is this: our vestry go out of office in April of each year; at least, one-third of them do. On Easter Tuesday, one of them was proposed for re-appointment. He happens to be a Roman Catholic, and his re-appointment was opposed by some of the ratepayers who took a strongly Protestant view of the question. They evidently were prepared for it, and the Protestant was carried on Easter Tuesday. A poll was demanded, and that poll only closed on Saturday night, so that we have had 10 days' polling on this question. It has excited an immense amount of interest in the town, considering what the

the occasion was. There were crowds in the streets, and special editions of the papers were brought out, giving the state of the poll, and that sort of thing, and during the election we received rates in respect of 269 assessments. I believe that those 269 payments were made for the express purpose of qualifying the persons to vote on this question. It excited, as I say, an immense amount of interest. Persons could qualify, at any time, during the course of the polling.

3558. By whom were those payments made? —I should fancy the bulk of them were made by either owners or agents; that is my impression.

3559. You do not think that they were made by the parties themselves?—I believe that the bulk of them could not have been, because, in many cases, they hardly knew the name of the party they came to vote for.

3560. Do you mean that those payments were made corruptly?—I do not know that they were made corruptly, but I believe they were made by the owners and agents of the property.

3561. Were those payments made by the owners and agents of property with a view to induce those who were thus made ratepayers and voters, to put to vote in this election?—Well, I cannot say to induce them; I should rather say to qualify them to vote. I have not the slightest doubt in my own mind that they were made for the purpose of qualifying those persons to vote, and very possibly they knew which side they would vote. I do not know that it would be a payment made for the purpose of inducing them to vote, but certainly a payment for the purpose of qualifying them to vote, and very possibly with a prior knowledge of the way they would vote if they had the power.

3562. Are you acquainted with the clause in the Reform Act of last Session with reference to Parliamentary Elections?—Yes.

3563. Is there any law of the kind with reference to the parochial or municipal elections?—No, I do not think so.

3564. Then there is nothing to prevent a voter being qualified by another person to vote at a parochial or municipal election corruptly in that matter?—I do not know of anything of the kind. Any person who has paid the whole of the rates for which he is liable can vote at the parish vestry. I have rather mentioned this case to show that where there was an extraordinary excitement raised in the parish, what I should look upon as rather a small number than a great number qualified to vote.

3565. Mr. *Hodgkinson.*] Were those cases where the owners would have paid under any circumstances, or would the occupier have paid?—Well, we have received so many payments in the past year from the owners, in fact, nearly one-half the amount that we have received on this property, that I am hardly able to answer that.

3566. *Chairman.*] Do you think that it might be well to have any provision made with respect to that matter?—I never knew such a case before.

3567. You never knew so much excitement on such a matter?—There never was, I believe, in Liverpool; it became quite a religious fight at last.

3568. Mr. *Hodgkinson.*] Were the cases in which the owner had previously paid half the rate and then came and paid the other half?—In 188 out of 269 a part of the rate had been paid.

3569. By the owner?—I cannot say by whom; the full rate was paid in 81 cases.

3570. Mr. *Paull.*] But you say that the number of assessments was 47,000?—Yes.

3571. And 81 persons were qualified in this election?—Eighty-one payments were made during the course of the election of the full amount due. Of course there had been many who had qualified themselves before.

3572. *Chairman.*] Since the notice sent out by the overseers, after the May rate in 1867, have the owners of property made any arrangements to receive the rates from their tenants by instalments with the rents?—They have made no arrangements with us; I believe they have made arrangements with their tenants in many cases. Many of the landlords have arranged with their tenants to pay the full rate, I believe; others have paid us the same proportion that they have paid in past years; they pay it to us as an instalment, and we must do the best we can with the tenants afterwards; others have retained the rent at the old figure, and tell the tenants that they must pay the rates.

3573. Are you acquainted with the arrangements that the landlords have made with their tenants as to the date at which they shall receive the instalments?—No; it would be a slight addition to the weekly rental, I fancy.

3574. You do not know what has been done in that way in Manchester, perhaps?—No.

3575. Mr. *Hodgkinson.*] You stated that the landlords formerly paid the rates on the houses up to the value of 15 *l.*, and that the collection of rates had become easier, and that it had gradually been reduced to 12 *l.*; to what do you attribute the collection of the rates becoming easier?—Well, of course, landlords who had once paid would pay again, and every time that a tenant was summoned, and ran away, and left his house, very possibly leaving the rent in arrears, in consequence of receiving a notice of a summons from the rate collector, that would help to induce the landlord to make the payment of the rates in future. Then for another thing, I have no doubt in my own mind, that the tenants frequently in taking a house wanted to know whether the rates were paid or not.

3576. You did not allude to the artizan class being better off and better able to pay their rates than they used to be?—No; what I meant was, that it was a growing custom for the landlord to pay.

3577. You stated that the collection became easier, and therefore the parochial authorities did not retain the limit of 15 *l.*, but reduced it to 12 *l.*; to what was that owing?—It became an understood thing that the rate would be recovered from all the assessments, where it was recoverable at all, and the collectors, who are paid to some extent by a per-centage on the rates they collect, would naturally get all they could.

3578. There are persons you say, even in the better class, who never pay until they are summoned?—I do not wish that to be understood as being a common thing at all; I say that there are cases of the kind.

3579. Do you think that it would be an advantage to give greater facilities for the recovery of rates; for instance, to give a power of distress in the same way that the landlord has, under certain circumstances?—The power of distress is very rarely exercised in Liverpool.

3580. You cannot exercise it now without a

Mr. *H. J. Hagger.*

27 April 1868.

previous summons to the persons to appear before the magistrate?—We had warrants granted in 2,400 cases for the rates of 1866, as I said; but I do not suppose that we had a dozen distraints.

3581. Does not that arise from the fact that the ratepayers know that they will have a summons a certain number of days before they will be called upon to pay their rates compulsorily?—It would in many cases no doubt.

3582. Is it not the fact generally that rates are very much worse paid than rents?—I should hope so, for the sake of the landlords.

3583. Suppose that the Board of Guardians had power to issue a warrant of distress, do you think that the knowledge of that fact would induce the ratepayers to pay more readily?—Whatever effect it had must be in that direction, no doubt.

3584. Mr. *Shaw Lefevre.*] You stated, I think, that there are 25,000 houses under 10*l.*?—Of 12*l.* and under.

3585. And that previous to 1848 you collected no rates at all in respect of those houses?—Little or no rates, I believe.

3586. And that year you attempted, for the first time, to collect from the small assessments?—Yes.

3587. That was in consequence of complaints made by the occupiers of other property?—The owners and occupiers of warehouse property.

3588. Did they complain, that in consequence of the fact of the rates not being collected in respect of these small houses, a larger rent was paid by the occupiers in respect of the other property?—No; but that those who did pay had a larger rate to pay in consequence of the practical exemption of this class of property.

3589. Was great complaint made by the occupiers of these small houses in 1848 in regard to the collection of rates?—I have no recollection of it myself; I was not in the office at that time, but judging from what I have heard, the collectors had immense difficulties to contend with in starting this collection.

3590. And the owners found that the tenants were being harrassed?—They found that the tenants were being harrassed, and that really was the origin of the owners paying in Liverpool; the landlord lost his rent through the collector sending into the tenants his demand for 15*s.* to 30*s.*; the people could not pay it at once, and never would pay it.

3591. And from that time to this the system of the owners paying the rates has grown?—Yes.

3592. Is there any complaint made by the owners of other property in Liverpool of the owners paying a composition in respect of these small houses?—After that time, when it was felt that something was done, and as much as could be done under the circumstances, I think they were tolerably satisfied, for this reason, that if we had made a direct collection our losses would have been very heavy.

3593. You believe that the Liverpool people were satisfied?—I think they were.

3594. And they wanted no alteration in the law?—As far as the rate-paying classes went, they wanted no alteration; as far as the parochial authorities were concerned, they wanted an alteration; they wanted the matter to be more regular.

3595. They would have liked legal sanction for the custom that already existed; they did not look to lay a higher rate upon the owners of small property?—There are reasons which, if the Committee do not go into political matters, I cannot state, which were sufficient to induce the parish authorities not to take any direct steps to obtain that sanction; it was thought that it would have been a political fight.

3596. But otherwise they would have been glad to have had a legal sanction to the custom already existing?—Speaking personally, I should have been glad to have had the thing made regular; but if I had taken any steps to induce the overseers to attempt it, I know that we should have been spoken of as the cat's-paw of some party.

3597. I suppose we may take it that the rents were paid on the understanding that the owners paid the rates?—Yes.

3598. Did the owners pay in respect of empty houses?—In respect of all lying together. If a man had several houses in a block, we said, "You must pay on the whole of that block if you make any payment at all; we will not take payment for a portion of the block."

3599. When the Act of 1867 passed, you gave notice to the town that you did not intend to take half payments from the owners as a full discharge?—Yes.

3600. Did you state in that notice that you were ready to receive the full rates from the owners?—I forget the terms of the notice exactly; but we told them that by a recent alteration in the law, the overseers were prevented from taking anything less than a full payment.

3601. Did you find that in any cases the landlords reduced their rents in consequence of the overseers not being prepared to receive a payment of half the rates?—I cannot say positively. One part of the answer I gave just now was this: that the landlords in many cases paid the same proportion of the rates as they had done in previous years, as an instalment. In those cases they still maintain their engagement with their tenants, saying, "We cannot help the alteration in the law; but we will pay half the rate this year as we did last year, and the overseers must look to you for the difference." But I do know that many cases of complaint have occurred before the magistrate where the owners have refused to make any reduction of the rent, and refused to pay the rates.

3602. What class of houses would those be?—Under 12*l.*

3603. You told us that there were three distinct classes of cases; cases where owners had made fresh arrangements with their tenants to pay the full rate; cases where they continued to pay half the rate as before, the tenant having to pay the remainder; and a third class, where the owners paid nothing, and where they made no reduction of their rent?—Yes.

3604. Can you tell us in what numerical proportion those three cases occurred?—I can hardly tell it you in full. I can give you the total of the different classes we have received payment from. We have received 4,500 in full payments from the landlords.

3605. In how many cases have you received part payment?—Two thousand one hundred and twenty.

3606. And what as to the remainder of the 25,000?—In the case of the tenants we have received full payment in 2,878 cases, and part payment in the case of 3,455 assessments. Those are male occupiers. I told the collectors to divide

divide them in making these returns in my hand. In regard to female occupiers, we have received full payment in 713 assessments, and part payment in 533.

3607. Adding up those numbers, I make out about 13,000 out of the 25,000 under 12 *l.*?—Yes.

3608. Then should you say that in respect of all the remainder the landlords have not paid any portion of the rates, and have not reduced the rent?—Well, there would be a very large number of assessments from which we got no rates at all. This was by no means a universal thing with the landlord. In the case of Liverpool it was quite optional with them whether they came or not. We did not go to them and say, "You must pay," or, "You should pay." And then there are whole streets of houses in Liverpool from which it would be madness to expect any rate at all.

3609. Still there would be a very considerable number of houses in respect of which the landlords refused to pay any proportion of the rate, and where they have not reduced the rent?—I was present at one or two hearings before the magistrate to ascertain that fact, and judging from the number of complaints which I heard then, I should say that there were a great many cases.

3610. Should you say that generally the complaints made by occupiers, of the Act, were of that nature, rather than as to the payment of rates at all?—I think, judging from what I have heard, that the complaints under both heads are very numerous.

3611. In the case where the landlord has continued to pay half the rate, the tenant for the first time has found himself practically bound to pay the other half?—Yes; and although I am not prepared to say the number, I know that in some few cases they have paid the other half. I cannot say to what extent the rule applies.

3612. Mr. *Goschen.*] The general effect of the Act has been to get more rates from the poorest class of occupiers in Liverpool, I suppose?—I can hardly say that as yet. I do not know what the effect will be in a year or two, but we shall be well satisfied if we get the same amount as we have done in previous years. Possibly, in future, we may get a higher per-centage of the rates.

3613. Am I correct in understanding that the desire of the parochial authorities for the change, if that desire existed, was in order to give legality to that which was done before, but was illegal?—I do not say for a moment that there was any desire on the part of the parochial authorities for the change, but that there was a strong dissatisfaction on the part of the parochial authorities with the state of things that existed previously, with the irregularity of it. We felt that it was not a thing that we could justify.

3614. You do not think that there was a feeling in favour of the abolition of compounding on the part of the parochial authorities?—Rather our feeling would have been to have had the same sort of arrangement in Liverpool that there was in Manchester, Birmingham, and other places.

3615. To carry a compounding Act, you mean?—Yes, I may say so. Of course I must not be understood to speak for anybody but for the gentlemen who fill the office of overseers and the officers of the parish.

3616. On their part there was a feeling in favour of a compounding Act?—Of legalising the thing, so that it might be done regularly, and we might not be afraid of questioning from any source.

3617. As far as you remember, there was no feeling against the system of compounding as such, provided it was legal and regular?—Our feeling rather was in favour of some regular system of compounding.

3618. In fact, towards a system which is prevented by the present law?—Well, I think that nobody anticipated the present law.

3619. You mean that it was never thought possible?—The contingency was never contemplated.

3620. The contingency of any change in the system of compounding was not thought of?—Not the total abolition of it at any rate. We are peculiarly situated in Liverpool, inasmuch as we have Local Acts, by which the whole of the sanitary and water rates are raised under a system of compounding; and therefore I dare say we should have got it as regards the poor rates, but for the political bearing of the question.

3621. Your council rates were levied under the system of composition?—Yes, and are still.

3622. Do you come here officially as the organ of the overseers or to give your own opinion?—A letter came from the Committee, asking the chairman of the Board of Guardians to name a witness prepared to answer questions relative to the collection of rates in Liverpool, and the finance committee named me, and I am sent here to give what information I can.

3623. Was there any doubt about the legality of receiving rates from the owners instead of the occupiers immediately after the passing of the late Bill?—Well, there may have been isolated cases of persons having doubt. I had no doubt in my own mind that there was nothing illegal in our taking rates from anybody. I can understand that it may have been illegal in some persons to pay them, but not that it can have been illegal on our part to receive them.

3624. You did not take any steps to tell the owners that you could not receive rates from them any longer?—No; we do not apply to the owners. We tell them that we will not receive part payment as a full discharge.

3625. Have you recovered a large portion of the difference in those cases when the owners have paid what they paid before, but have not paid any of the balance?—In some cases we have received payment; but inasmuch as the collection of this rate in respect of small assessments was delayed three months, we shall be much later this year before the rate is closed. I therefore cannot answer the question yet.

3626. Will you explain to the Committee by what process you are able to receive part of the rate from the owner?—As the agent of the occupier. If a person comes and says to us, "I can pay you half-a crown this week," we take it.

3627. Have you ever received rates in instalments from owners?—I should say not.

3628. When the owners pay a portion of the rate, do you give them a receipt?—All our receipts are given in the names of the occupiers, and we treat every person who pays us rates as the agent of an occupier.

3629. Before the Act of last year it was so, and has been since?—Before, it was in the name of the first tenant generally; "John Jones and others;" but now, since the passing of the Reform Act, separate receipts have been given for each payment.

3630. Now,

Mr. *H. J. Hagger.*

27 April 1868.

3630. Now, you give the receipt to the occupier?—To the person who makes the payment. If a person says, "I come to make a payment for A., B., C., D., and E. F.," we give a receipt for A., B., C., D., and E. F.

3631. Without troubling yourselves whether the party actually paying gets the receipt?—We take it that if a mere messenger is entrusted with the money, the person who entrusts him with it will look after the receipt.

3632. With whom do you leave the notice for payment of rates?—With the occupier.

3633. And when a portion has been paid by the landlord, do you change that notice, and send a different form to him?—We do not recognise the landlord in any way at all now. As a matter of fact, the collector will know, if he receives a number of payments, from whom he receives them; but we do not recognise the landlord as the landlord in the matter.

3634. You give him a receipt, in the name of his tenants?—In the name of his tenants. He brings us a payment in respect of half-a-dozen houses, and we give him half-a-dozen receipts corresponding to the payments for those houses.

3635. You have had to multiply, of course, the entries in the books?—The entries will be very largely increased, no doubt; but our form of rate-book provided for the payment by instalments.

3636. *Chairman.*] Is that the form you adopt (*handing a paper to the Witness*)?—Of course this was before the Act of 1867 passed. This is not the formal demand for the rate; our demand for the rate is a bill in this form (*producing the same*). Those are sent out, or, rather, left by the collectors at the separate houses. Then this (*pointing to another paper*) applies only to smaller assessments, and is a notice to attend before a committee of the vestry.

3637. If you will look at the corner of that paper which I handed you, is not there a notice that would tend to a system of payment by instalments?—Yes; we have always had that system, and the collectors have had instructions to receive any amount from the small assessments.

3638. Mr. *Goschen.*] Where the owner paid, it was less likely that he would want to pay in instalments?—Generally he would pay the full amount.

3639. And how many times in the year would he pay?—As a rule, he would pay once in the year; or a very large owner might pay, possibly, twice in the year.

3640. What is the average number of tenements for which a man in Liverpool would compound?—I cannot answer that question; a great many of these payments are made by house agents, who would collect for a very large number of owners.

3641. Would 100 tenements be a large number, or 50?—Some of the agents would make payments for considerably more than 100 tenements. I could get that information for you when I return to Liverpool; but I am not prepared with it now.

3642. It would not be too large an assumption to say that there would be cases of one owner having 100 tenements?—I should say, myself, that there must be many such owners in Liverpool.

3643. For those 100 tenements you get two payments?—Practically it would come to this, that if a man intended to make a payment of so much, he would pay on so many houses in this block of property or that block, or the first 50 numbers, and then the second 50.

3644. At present you would have to get, instead of those two payments, 100 payments, even if the tenant paid only once in the year?—Yes.

3645. But if he paid by instalments, as seems to be the way with the occupiers of the smallest houses, he would have to pay as often as six or eight times in the year, I suppose?—Possibly.

3646. In that way you would have 800 payments instead of two?—We should no doubt have a largely increased number of payments.

3647. Would it be at all an exaggeration to put a case like that, or is it likely to occur?—I should hardly think it likely to occur in that way; but I dare say, speaking of the number of occupiers, that we should have eight payments where formerly there were only one or two.

3648. Eight instalments where there were one or two payments before?—Yes, possibly.

3649. And besides the number of instalments, you would have the number of the tenements?—Yes, but before the payments were put to the tenements.

3650. Have you any machinery to watch the weekly tenants when they leave their houses?—No.

3651. Where you only receive instalments, do you follow the tenants when they leave their houses?—I can hardly say what we do.

3652. Has it not presented itself to the minds of the overseers to make some regulation with regard to that?—We do the best we can, certainly; but as for following many of the tenants, or many hundreds of the tenants in Liverpool, we could not do it.

3653. I want to know how you propose to collect a quarterly rate from a weekly tenant?—No distinct rule has been arrived at in the matter. We commenced the assessment very late, and we hardly know what shape it will assume. Of course it is a different thing carrying it out in a parish with 50,000 assessments from what it would be in a smaller one; and the matter would assume, no doubt, in Liverpool a much more difficult shape than in smaller places.

3654. Have the poorer classes in Liverpool, as in London, weekly tenancies generally?—I should say that in very nearly 30,000 assessments in Liverpool the tenancy is short of a quarterly tenancy; that it is either a weekly or a monthly tenancy.

3655. Then the process would be this: the overseer would go and ask for a quarterly rate from one of these weekly tenants?—But of course many of these weekly tenants are for years in the same houses.

3656. You would go to a weekly tenant and ask for a quarterly rate?—Yes.

3657. And the tenant has no security that he may not have notice to quit from his landlord the next day?—No, but practically he has every security if he pays his rent regularly. No landlord will disturb a tenant who pays his rent regularly.

3658. I assume the tenant to be one who has paid his rent with some difficulty, and the rate collector comes and collects the quarter's rate from him in advance. That will make it so much the more difficult for the landlord to get his rent from him next week, will it not?—The chances are that the collector would get nothing at all.

3659. But there are 30,000 of these cases?—

You

You are speaking of persons who pay their rents with difficulty. A great number of those persons never have paid any rates at all, and never will, do what we can.

3660. Then I presume that from the weekly tenants you apprehend great difficulty in the collection of the rates?—No doubt we shall have difficulty in order to get anything at all.

3661. And if you were to be very successful in getting the rates from them, it would be very difficult for them to secure to themselves that they would have their full value for the quarter?—As I said just now, if they pay their rent regularly they will never be disturbed. You are assuming that it is a quarterly rate, but in point of fact ours is a yearly rate, which makes it so much the more difficult.

3662. It would be impossible to carry out the system of collecting a yearly rate in weekly instalments?—Yes, by a direct weekly collection by the overseers. We could receive instalments of 2*s.* 6*d.* or less, paid at any time.

3663. To make your system efficient, you would have to watch these tenants in order to be sure that they paid their instalments?—Well, it will be a long time in Liverpool before the matter is done with anything like efficiency; we may hope to grow towards it, but it will be a long time before we are satisfied with anything that we get to.

3664. Mr. *Paull.*] In spite of all the difficulties which have just been suggested to you about collecting from weekly tenants or otherwise, it is the fact that since the passing of the late Act and the levying of the rate in 1867, the same per-centage of the rate has been collected as was collected in preceding years under the non-legalised system of compounding that prevailed?—Very nearly so, and we expect that we shall before the close of the rate, get the same per-centage as we got in previous years.

3665. Have you any reason to think that you will get more?—Well, some of the officers who are more sanguine about it than others, think that we shall get more; and my own opinion is that if the thing is allowed to go on for a few years, we shall get more eventually than we have been in the habit of getting.

3666. Are those officers of opinion that in the eight months that have elapsed, the system of collection has been got into perfect working order?—No, nothing like it. I am speaking, now, of course, with regard to the poor assessments.

3667. Is it reasonable to believe that when it has got into good working order, upon the second year's assessment, less difficulty will be had in collecting the rate?—I should think that as a matter of certainty that would be so.

3668. Mr. *Floyer.*] You said, I think, that you considered that the committees of the vestry had the same power now of making the arrangements for excusing either in whole or in part the payment of rates as they had previous to the late Act been passed?—I think that there can be no question of that, that is as to a genuine excusal. I do not think that the vestry would for a moment suppose that they had the same power of dealing with the landlord, or trying to make a system of composition for themselves as they had in previous years. I do not think that they would construe it in that way. But in the case of a person coming before the committee, and saying, "Really I am too poor to pay the whole rate, but will pay a part," nobody can doubt, I think, that the vestry has the same powers as it had at any previous time to excuse that person.

3669. Do the vestry form themselves into committees for the purpose of hearing applications of this kind?—Those committees have not yet met for the 1867 rate, but previously they did meet earlier in the year. These summonses were sent out, and it was done with the express purpose of paving the way to giving a shadow of legality to this mode of dealing with the landlords. But we shall have to take before the magistrates, or deal with ourselves, many of these cases where the people say they are too poor.

3670. What number attended those committees formerly?—Three, or more.

3671. Did those committees agree at all upon any principle of remission or excusal when they heard the applications?—It became a matter of rule that unless there was something very special about the case on an assessment of a certain value, the person had to pay one-half.

3672. Did you say that paupers were entirely excused as a rule?—Practically they are.

3673. Was there no limit of amount under which assessments were entirely excused?—This rule was never at any time applied to assessments above 15 *l.* a year, but there is no limit to the amount under which a person may come and say, "I am too poor." For instance, we have occasional cases where a widow occupying a house and letting lodgings, by some unforseen misfortunes, finds herself in great distress; she comes to the vestry and appeals against the rate, the collectors make a report, and if it is found to be a genuine case, the rate is excused either wholly or in part.

3674. Is there any limit under which no rates were practically levied?—No.

3675. Do you think that it would not be desirable to fix any limit under which rates should be excused as a rule?—I fancy that almost any figure that might be named with reference to the country generally would have very little influence in Liverpool, because we have comparatively few assessments under 5 *l.* or 6 *l.* rateable value.

3676. I think it has not been stated to the Committee what is the number of assessments with reference to certain amounts of a low rate. What number of assessments, for instance, are there in Liverpool under 5 *l.* a year?—Under 5 *l.* there are less than a thousand assessments altogether. This return which I am now speaking about, is compiled from the rate-book of 1864. It is not materially different now, but if there be any difference, the number of the small assessments would be rather reduced than increased. At 5 *l.* we had in that year 2,581 assessments, of which 2,500 were dwelling-houses.

3677. Does the landlord pay the rates on those small assessments?—I cannot tell.

3678. Mr. *Hamilton.*] Cannot you tell whether that 5 *l.* included the rate?—Our rating, of course, does not include the rate; this is the rateable value. In order to get at the rateable value, we have to take the gross rental where the landlord discharges the landlords' liabilities, and the tenant discharges the tenants' liabilities, and from that we make a deduction of 1 *l.*; so that a house assessed at 5 *l.*, would be a house let at 6 *l.* a year, if the tenant is charged and pays his own rate. That house that we should rate at 5 *l.* a

Mr. *H. J. Hagger.*

27 April 1867.

year, would be let at 2 *s.* 6 *d.* a week, the tenant paying the rates.

3679. Mr. *Floyer.*] What per-centage of deduction is that?—That would be 20 per cent.; but then those cases are few; and as a rule too, those houses would require, if a discriminating reduction were made, a much larger amount to be deducted from them; and this rough and ready rule practised in Liverpool of deducting one pound from the gross estimated rental to get the rateable valuable accomplished that, inasmuch as the poorer the property was, the higher the rate of deduction was.

3680. Mr. *Kekewich.*] By whom was the assessment made; by the union assessment committee or the vestry?—The overseers are the responsible parties, but the select vestry have the power of ordering a total or partial valuation; and they have availed themselves of that power which the Local Act gives them, to have a professional valuer who devotes the whole of his time to his parochial duties.

3681. Have they adopted any scale of deduction to ascertain the rateable value from the gross estimated rental?—A uniform deduction of 10 per cent. is made, except in the small cases where the rule is, as I have just stated it.

3682. You think that a house rated at 5 *l.* a year would be rented at about 6 *l.* 5 *s.*?—Yes; it would come to about that; 2 *s.* 6 *d.* a week.

3683. Do you vary the reduction at all in proportion as the houses become less in value?—No; practically the assessor, when he goes round the parish, really ascertains what he considers to be, as compared with other houses of the same class, the proper rateable value of a house. We fill up the column of gross rental in the rate-book, by adding one pound to the net rateable value. The surveyor being a professional valuer, and a very able man, is able at once to say by looking at the house and examining it what, as compared with other houses, is the annual rateable value of that house.

3684. I want to ascertain whether you make a greater deduction, in order to get at the rateable value from the gross estimated rental of a house of 5 *l.*, than of a house of 10 *l.*?—Practically it is so for a house that we assess at 9 *l.*; we have entered in the column of gross estimated rental as 10 *l.*, and there it is one-tenth; but the house that we have in our gross estimated rental column as 5 *l.*, we put in our rateable value column as 4 *l.*, so that, practically, it comes to that. We deduct a uniform 1 *l.*, and so the per-centage is increased as we go downwards.

3685. This is the first assessment that you have made since the passing of the Act of last year, is it not?—We have made no assessment since the Act of last year.

3686. Then you are not aware at all how many occupiers, or how many entries, will be added to the rate-book?—None, because we always assessed the occupier.

3687. Whether under composition or not?—As I have explained, we have no power to charge the rate to anybody else but the occupier; our rate-book always contained the number of the takings.

3688. Mr. *Hamilton.*] You say that there was no legal composition with reference to the poor rate?—No.

3689. But you practically allowed it?—Yes.

3690. Then if you evaded the law for local convenience before, why should you not have done it now?—We were dissatisfied with the state of things before, but you know it is never too late to mend.

3691. Am I not right, in gathering from your evidence, that there was no legal composition whatever as to the poor rate before the passing of the Reform Bill?—Certainly there was not.

3692. But you practically allowed composition?—Yes.

3693. And the way that you entered it was this; you accepted a certain proportion from the landlord, and got the excusal of the remainder from this committee of three of the select vestry?—Yes.

3694. I want to know why you did not go on with that system?—I am hardly in a position exactly to say why. It was an evasion of the law before; I think there could be no two opinions about that; and when the whole system of compounding was abolished, and we had to make a direct collection of the rate from occupiers, like other large towns, there seemed to be no reason why Liverpool should not take its place with the rest. It was understood and felt to be an irregularity, and the desire of everybody concerned in the collection of rates was to have the matter put on a sound and proper footing.

3695. Before the passing of the Reform Act this allowance of composition, though illegal, did not affect any electoral rights, and after the passing of the Reform Act you felt that it would be improper to continue it?—It did not affect those rights before, because the persons could have come up to us and paid the balance of the rate.

3696. And then they would have been entitled to the privilege?—Those whose premises were 10 *l.* and over.

3697. I think you have told us that under the old system you lost about 14 per cent. of the rate, because you said that you collected 86 per cent.?—Yes.

3698. At present, though this rate of last year is very nearly closed (those are the words you used), you have only collected 83 per cent.?—Yes.

3699. Then will you tell me in what possible way the town of Liverpool is benefited by the effect of the Act passed last year; you have collected less, have had a great deal more trouble, and been put to 600 *l.* more expense of collection, therefore I should like to know in what possible way the town of Liverpool has benefited by the Act?—The only answer which I can give to that is, that what we are doing now is strictly legal and perfectly regular, and we can justify the course that we are taking; we could not say the same with reference to the course in operation in Liverpool before last year.

3700. That is a consolation to yourselves?—It is a consolation, because we were continually liable to objection on the part of any person who came to us and said, "You have no right to do this; you are depriving people of their right; you are misleading people into fancying that you have the power of taking composition from the owner."

3701. Is it not the fact that you have practically taken less, that you vex the small ratepayers more, and that you have paid more for collection?—Up to this moment we have as a matter of fact collected less, but I believe we shall collect this year an equal per-centage to previous years, because that 83 per cent. which I gave you before excluded

excluded some large appeals; and, further than that, a 2*s.* 6*d.* rate cannot be expected to realise so large a per-centage as a 1*s.* 11*d.* rate.

3702. You said, in answer to a question just now, that the practical working of the new law was hardly yet understood in Liverpool; that you would get more familiar with it?—I do not think that I used the word "understood," but that it had hardly got into proper working yet; when a great change like that is introduced in a parish like Liverpool, of course it would take considerably more than a year to familiarise everybody with the working of it.

3703. Will you explain to the Committee what you mean by that?—I think I said just now that the collection of the rates in respect of small assessments was held over till the Reform Act was passed; rates that formerly we commenced to collect in May we did not commence to collect till after Parliament rose, so that we were delayed two or three months in the collection of these small rates. Simultaneously with that we altered our mode of collection. Previously, we had a system by which the rates of the smaller assessments were collected by one class of collectors; now the parish has been cut into 13 districts, and a collector placed in charge of each district; all this has been productive of a great deal of difficulty in the collection of the rate, and it will require some time for the thing to get into proper working order.

3704. You mean that the officials may become more skilful in getting the rates from the poorer classes?—I will not put it in that way; but people will understand what they have to pay, and will pay more easily.

3705. I think you told us, that over and above the poor rate, there were the library and museum rate, and a number of parochial rates that were collected legally under composition?—No parochial rates were collected under a legal system of composition; but the sanitary rates were, and are.

3706. What was the difference between the amount collected legally under composition and the full amount of the rate?—I have the return here, which I got from the council authorities. This has reference to the rate for the year 1866. For the year 1866 the council collected 82 *l.* 9*s.* per cent. of the whole amount of their rate; that is to say, the discount allowed on composition by the council under their Local Acts amounted to 11 *l.* 8*s.* per cent., making a total for amounts collected and the legal discounts, of 93 *l.* 17*s.* 8*d.*; the balance, 6 *l.* 2*s.* 4*d.*, being due to amounts outstanding at the date of compilation of this return; and empty property, and bankruptcies, and things of that sort, items irrecoverable.

3707. I think it appears, therefore, that in those cases in which composition is still legal, you collect just about the same amount as you are now collecting where composition has been entirely abolished by the Act of last Session?—That has reference to the whole borough. There may be a difference in the case of the parish as to those portions of the borough that are outside of the parish; that may influence it to some extent, but I could not say whether it is so.

3708. Has that been about the per-centage collected on these compounded rates for a number of years, namely, about 82 per cent.?—I should fancy that, generally speaking, the tendency is to improve in the collection from year to year. I should imagine that the 1866 rate has been as well collected as any previous rate. It certainly was higher than the 1865 rate. I have not the other returns here. That applies to the council rate only.

3709. That amounted to 2*s.* 9½*d.* in the pound, did it not?—Two shillings and three pence halfpenny.

3710. But there was a sixpence water rent?—That is not included in the return which I have just quoted from; there is a difference there in the allowance.

3711. Would you see any objection to throwing the rates entirely upon the owners?—In what way do you mean? In reference to the collection, or in reference to the incidence of the tax?

3712. In reference to the collection. I take it for granted that it would facilitate the collection very much?—No doubt.

3713. But do you see any social objection as to the ratepayers themselves, or as to the landlords, to making the owners solely responsible for rates?—I am not in a position to give any decided opinion on that point.

3714. I think in some cases under the old system the owner was solely responsible in Liverpool, was he not?—To the council, for the council rates; not for the poor rates.

3715. He was solely responsible for the council rates?—And is so still. He is solely responsible in the borough of Liverpool for assessments of 13 *l.* and under; he pays one-half the rate.

3716. Does that lead to any forfeiture of electoral privileges?—No; those rates have no bearing at all on electoral matters.

3717. Not even the borough rate?—No; the only qualifying rate for the borough franchise is the poor rate.

3718. And you are not aware of any evil that has ensued in Liverpool from making the owners liable for all these municipal rates for houses under 13 *l.*?—No, people have got accustomed to it.

3719. Mr. *Goldney.*] The Liverpool borough was established under an Act of Parliament, I believe; is it an old borough?—The borough of Liverpool is a very old borough; that is to say, Liverpool has existed for centuries as a borough; but under the Municipal Reform Act the borough was largely extended.

3720. Under what Act are the municipal rates charged to the landlord?—Under Local Acts.

3721. Those rates are applicable to improvements of the town?—Yes, some of them.

3722. Perhaps you know as a fact, that in most of the Improvement Acts for large towns the landlord has to bear a large proportion of the rates for permanent works?—No, I do not know that.

3723. I think that in Liverpool, for the last three or four years, no houses have been built under 12 *l.* yearly value?—Very few.

3724. Has not there been a complaint that the tendency is to get rid of small houses?—No doubt great hardship is inflicted upon the poor on account of the distance they have now to travel.

3725. During a period of four years very few houses have been built of less than 12 *l.* value?—In the parish of Liverpool, certainly.

3726. What I understand is, that previous to the Reform Act the occupiers were assessed in all cases, but that where the landlord had come in there you merely assessed the block where you knew the man, putting the first tenant on without all

Mr. *H. J. Hagger.*
27 April 1868.

all the rest of the names?—Every name was put in.

3727. And if the party came and offered to claim the whole rate, you always took it?—Yes.

3728. But otherwise, if the occupier did not pay, and the landlord came to the vestry and said that he was willing to pay the composition, you dealt with him?—Yes.

3729. And I understand you to say that the Small Tenements Act was never adopted in the parish of Liverpool?—Never adopted in the parish of Liverpool.

3730. And that as regards weekly tenants you are under the same law as other portions of the community?—Yes; in some portions of the borough of Liverpool Composition Acts are in force. The parish of Liverpool comprises only something like, speaking roughly, one-half the borough of Liverpool; but in some of the other portions of the borough Composition Acts were in force.

3731. Are there any building societies in Liverpool?—A great number of them.

3732. And are there many people who occupy their own houses under those building societies?—I am hardly able to say that; I am not familiar enough with the working of them, but I know that there are a large number of building societies in Liverpool; my impression, however, is, that they are not mainly supported by the working classes.

3733. In cases where a man occupied his own house, would the vestry still take the composition from him?—If he occupied his own house we should not make any composition in such a case as that.

3734. But what I understood you to say in answer to a question of Mr. Hamilton, was this, that where the composition existed in the council rate there was a loss of 11 *l.* 8 *s.* per cent., which was a fixed loss?—For that year it would be fixed, but the assessment would vary in another year; for instance, in 1865, there was a discount of 11 *l.* 15 *s.*

3735. About 11½ per cent. we may say would be the fixed loss to the rate where the composition existed?—About that.

3736. Is the 6½ per cent. that you gave as irrecoverable upon the council rate, a fair proportion to take as irrecoverable on the council rate?—I think so. As regards the poor rate, I have said that a deficiency of about 6½ per cent. was due to the cottage property; that is the small assessments, leaving about 8 per cent. as irrecoverable, or empties, or things of that sort.

3737. Therefore you say that about 8 per cent. would be irrecoverable as a fair average, whether there was composition or not. You have already said that 86 per cent. was collected?—Yes; the reason why I hesitate is owing to this, that the 6½ per cent. includes the whole of the cottage assessments owing. Some portion of that would, even if we had a fair system of collection and an efficient system of collection, still be lost; but irrespective of that, there will be about 8 per cent. that we are never able to get.

3738. You say that there were about 2,400 warrants issued?—Yes.

3739. Which gave you a power of enforcing rates if you chose?—Yes.

3740. But that, practically, out of that 2,400, you did not put in execution, I think you said, more than about 12 or 14?—That would be the outside number. I do not suppose as many as a dozen.

3741. The fact of having the power to put the machinery of law into action was sufficient?—Sufficient in many cases; indeed in the majority of cases.

3742. *Chairman.*] Did I rightly understand you to say that there was a feeling in favour of the composition in Liverpool?—Well, I have hardly had the means of testing that; but inasmuch as the matter has been in existence for so many years, and inasmuch as the council collect under legal composition an amount larger than that collected by the parish, it is a matter that is well understood, and there is no doubt, as far as the collection of rates is concerned, that it is a matter of very great convenience.

3743. If that be so, why was not the Small Tenements Act adopted?—Because, as compared with the whole amount of the assessment, it would hardly be worth while to have the two systems for the two systems; for the assessments of 6 *l.* and under, which was the limit of the Small Tenements Act, were very trifling in Liverpool; therefore it was thought hardly worth while to introduce it.

3744. Mr. *Shaw Lefevre.*] The Small Tenements Act would not have gone far enough?—It would not have gone far enough. If we could have gone without any difficulty and got power to assess the owners of property, say under 10 *l.* or 11 *l.* a year, we should have tried to do it. It would probably have been objected to by the owners of small property, but it would have been carried.

3745. *Chairman.*] Why was not a Local Act of that kind applied for?—I can only say that the reason why I did not stir myself in the matter was because of its political bearing. It would have had an immense effect on the register, no doubt, and I did not want the overseers or myself to be dragged into a political contest or quarrel, as it would assume a political complexion before the matter was decided.

3746. Of course those concerned in it, the overseers and officers, are of all political opinions?—The attempt to obtain such an Act would have resulted in a fierce political fight; that was the view I took of it, that if we attempted to get the Compounding Act for Liverpool it would not have been looked upon as a mere collection of rates affair. Had it been, we should have tried to obtain such a power; but it would have been looked upon in its political bearings, and that we did not wish to encounter.

3747. Mr. *Shaw Lefevre.*] Would not the effect of making it legal by an Act of Parliament have been to have given a vote to all these householders who did not pay their rates, in fact?—It would have given Parliamentary votes in all cases were compounding rates were paid, and probably municipal votes also.

3748. Whereas, when the rate was paid by the landlord in the way you have stated, they did not become entitled?—No. I was certain that directly the ball was thrown down there would have been a political bearing given to the question.

3749. It would have enormously increased the number of voters?—Very largely; for instance, from statistics prepared two or three years ago, I find that in the parish of Liverpool, occupying houses assessed from 10 *l.* to 15 *l.*, we had something like 10,000 male occupiers, and only had about

about 1,500 who paid their rates in full, leaving 8,500 who could, by the payment of the rates, have become qualified to vote. When we were told that we ought to seek legal power to do this, that was the difficulty we felt about it; that a set of overseers who started it would have been accused of acting for a political party. I should just like to point out that I cannot say that any vote of the vestry or of the parishioners was taken upon this point. These are my own views of the matter, and I know that they were shared in by some of the other officers, and some of the honorary officers, such as overseers and select vestrymen.

3750. *Chairman.*] If there had been any feeling in the matter, the necessity of a contest to gain the point would not have weighed so far as to prevent any application being made, surely?—We felt, as far as the collection of the rates was concerned, that we should have been glad to get the matter put on a legal footing.

3751. You found no difficulty from the system under which you were acting?—We were continually fearing that a legal difficulty would be found.

3752. I think you stated that among the sums that still remained unpaid in the rate of 1867, there was one large assessment which would bring up your average very considerably?—I dare say one per cent. at least would be due to that payment.

3753. Do you expect to get that paid?—It is with reference to a large appeal that we had from the London and North Western Railway, with reference to their stations. The appeal is closed, and my impression is that the amount was paid on Saturday.

3754. Therefore you have good grounds for believing that your expectations will be realised, that you will collect as much of this rate as of past rates?—Yes.

3755. Are your poor rates collected by the same collector as the town rates?—No, our 13 collectors collect only the rates mentioned on that bill before you; the poor rate, the library and museum rate, and the parochial rate.

3756. How many collectors are there for the borough altogether?—There are for the rates levied by the town council 23 collectors for the whole borough, and their salaries vary from 190*l.* to 260*l.*

3757. Can you give the total amount of their salaries?—The total amount, for the year 1866, of the 23 collectors (that would be irrespective, of course, of the large office staff) was 5,267*l.*

3758. Do you think it would be possible to alter that system, so as to have all rates collected by the same staff of collectors?—That was considered in the town about two years ago, and the real difficulty which stood in the way of it was this: the notion that the council had floating in their heads was, that they might collect the whole of the amount through the machinery of the poor rate collector, in the same way as the ordinary borough rate. But then it was this question of composition that put a stop to that being carried out. The incidence of the tax was not the same in the two cases. While we looked to the occupiers, and the occupiers were solely responsible to us, a portion of their rate was due from the owner, and that prevented us from amalgamating the rates.

3759. Was there not any other reason than that?—That was the real difficulty, that the same persons were not responsible.

3760. Would there be any difficulty in a staff of collectors being responsible to two different masters?—They would not in any sense be responsible for the poor rate to the council. The rate would be collected in this way; the Mayor would send us a precept to collect, say 2,000*l.*, and we collect it.

3761. I was referring to the paving, lighting, and sewer rate?—The Local Acts there place a portion of the rate upon the landlord.

3762. I quite understood that point, but what I mean is this: rates are levied by the town council; they are collected, of course, by collectors responsible to the town council. If therefore the whole staff of collectors were amalgamated, for the poor rate included, there would be the difficulty I pointed out?—That was never contemplated; it was thought whether it would be feasible for a committee of the town council to collect the whole of the funds by precept. They collected a library and museum rate amounting to 5,000*l.*, and a watch rate amounting to 8,000*l.*, at the cost of a piece of paper, and the question they raised was, "Cannot we collect our 200,000*l.* in the same way? Cannot we send a precept to the overseers to collect our rate for us"? The objection was, when that proposition was made to us, "You have a complicated machinery by which the owners are responsible for a portion of the rate."

3763. Then the collectors would be responsible only to you in that case?—Yes.

3764. You would collect under a precept from the town council?—Yes, and the collectors would be our officers; and there are many reasons why that would be the most convenient course.

3765. Mr. *Shaw Lefevre.*] Can you add to your evidence the number of owners of this small property, the 25,000 houses?—I cannot say how many owners there are, and it would be almost impossible to say, for the reason that a great many of the cottage rents are collected by rent-collecting agents, who collect for many owners.

3766. I suppose that the number of burgesses in Liverpool is rather small, in proportion to the male occupiers?—They are considerably fewer than the Parliamentary electors. If I remember rightly, there are about 16,000 burgesses, and the Parliamentary electors are about 21,000.

3767. The smallness of the number of burgesses is due to this custom of the landlord paying half the rates, is it not?—Partly, and partly to the fact that it requires three years' payment of rates for a man to become a burgess. It is due mainly to the other reason, no doubt.

3768. If you had applied for a Local Act, legalising your system of compounding, that would have necessarily implied giving the municipal vote to occupiers below 10*l.*?—I suppose so; I cannot now say whether they are Local Compounding Acts, which reserve the right to the municipal voter, or the General Act.

3769. Is it not the fact that almost all the Local Acts, and that the Small Tenements Act, reserve the right?—Yes; but I cannot say whether it would be necessary to have a clause in the Compounding Act, reserving the municipal franchise to the occupiers, or whether there is a clause in a general Act to that effect.

3770. Such a clause would have added several thousands to the number of burgesses?—Yes.

3771. Were there any considerable number of persons between 10*l.* and 13*l.* who did not come on the Parliamentary list of voters?—There are comparatively

Mr. *H. J. Hagger.*

27 April 1868.

comparatively very few Parliamentary voters indeed who reside in houses between 10 *l.* and 15 *l.*

3772. Can you give us the whole number of electors who were qualified in respect of houses between 10 *l.* and that point at which your custom of owners paying half the rates ended, and also the number of houses?—There are in the parish upwards of 13,000 houses assessed at 15 *l.* and under, of sufficient value to have given a Parliamentary vote under the Reform Act of 1832. About 10,000 of these are occupied by males. Upon the last register there were only 1,368 voters who qualified in respect of these houses.

3773. *Chairman.*] Are you aware that in many boroughs where the system of compounding has been adopted, the three years' residence required for the municipal franchise was sufficient to keep a great many persons off the register?—I do not know that as a matter of fact in other boroughs; but I know as a matter of fact that in Liverpool it would keep a great number off.

3774. Without any question as to the payment of rates at all?—Without any question as to the payment of rates at all; a great number would be kept off on that score alone.

3775. Mr. *Hamilton.*] In the case of a weekly tenant or a monthly tenant, from whom you have levied a yearly rate, in the event of his going away, what means has he of going against the person who succeeds him in his house, for his share of the rate?—None; and that is a matter of hardship, not so much with reference to the cottage occupier as with reference to occupiers generally.

3776. At the period when you strike the rate it is immaterial whether the man has been in possession for a week or a month, or 12 months, he is liable, if he is in occupation when you strike the rate?—Yes.

3777. And if he pay it, he cannot recover it from his successor?—If he does pay it, he has no means of recovering it from his successor, unless he has some other transactions with him. That is a hardship frequently felt in Liverpool, with reference to assessments generally. A man early in the year pays the rate, and does not contemplate moving before the year is out, and then he does move. Unless he has some other transactions with the in-coming tenant, he has no means of recovering a portion of the rate, neither have we any means. If the rate is not paid, we can apportion it between the out-going and the in-coming tenant.

3778. That difficulty would be entirely avoided if the rate were thrown upon the owner of the property?—Yes, for the smaller assessments; but the difficulty would remain with the other assessments. I speak of it with reference rather to the larger assessments than the smaller.

3779. I think that, in a previous part of your evidence, you said that there were 47,000 different assessments; was that in the parish of Liverpool, or in the borough?—In the parish only.

3780. Do you know how many of the occupiers were females?—An approximation to an answer may be given in this way: that the number of male occupiers (as appearing in the Blue Book laid before the House of Commons two years ago) returned in the parish of Liverpool was 35,252. I cannot say how many female occupiers there were.

3781. Do you know how many out of those 47,000 failed to pay their rates in full?—Not exactly.

3782. Can you form a guess, or perhaps you can get the information?—From 28,000 to 30,000 is a substantially correct estimate.

Mr. Edward Greenfield Doggett, called in; and Examined.

Mr. *E. G. Doggett.*

3783. *Chairman.*] What is your occupation?—I am clerk to the Guardians of the Bristol Incorporation of the Poor; the Bristol Union, it is sometimes termed.

3784. Does that include the whole of the city of Bristol?—Not the whole of the borough; it includes the whole of the ancient city, 19 parishes of the ancient city, but it does not include Bedminster out-parish, Clifton, the parish of St. Philip and Jacob, and another portion of the borough, called the district of the united parishes of St. James and St. Paul; in fact the larger portion of the borough is not included in the union that I am clerk for.

3785. What is the population of the part that is included in your union?—Sixty-six thousand and twenty-seven, according to the census of 1861.

3786. What is the body that levies rates in the Bristol Incorporation?—The corporation of the poor they are termed; the governor, deputy governor, assistants and guardians.

3787. Is there any other body that levies rates there?—The corporation proper levy general district rates as a Local Board of Health.

3788. What rates do the corporation levy?—The corporation of the city levy general district rates, and sometimes special rates for sewers; but I have nothing to do with those rates, and therefore I can say but little about them.

3789. Are you aware whether there is any composition for those rates?—For the general district rate, I apprehend, there is the usual composition clause under the Local Government Act; that is, that the Local Board of Health shall at their option assess the owners of property under a certain value (10 *l.*, I believe, is the value), at such a composition as they may determine, either two-thirds or one-half; two-thirds in the case where voids shall be allowed to owners, and one-half where they pay for premises whether occupied or unoccupied.

3790. Is there any other composition for other rates levied by the city corporation?—I am not aware of any other.

3791. With regard to the poor rates, I think Bristol is under a Local Act, is it not?—It is.

3792. What is the name of that Act?—There are three Local Acts. First, there is 3 Geo. 4, c. 24, which is the Act incorporating the corporation of the poor; then there is the 1 Will. 4, c. 4, which mainly referred to compensation, in consequence of the Bristol Riots, but does incidentally affect the corporation of the poor; and then the 1 Vict. c. 86, under which most of our rates are now levied.

3793. Will you state the clauses of those Acts under which the composition existed in the incorporation of Bristol?—The 57th section of the 3 Geo. 4, c. 24, is our compounding clause in the Local Act.

3794. What

3794. What are the provisions with regard to composition in that clause?—"And be it further enacted, that when the yearly rent or value of any houses, tenements, or hereditaments within the said city and county of the city of Bristol shall not amount to 20 *l.*, or where any houses, tenements, or hereditaments, whatever the yearly rent or value of the same may be, shall be let to any weekly or monthly tenants, or in separate apartments, furnished or unfurnished, the rents whereof shall become payable or be collected at any shorter period than quarterly, then, and in every such case, it shall and may be lawful to and for the persons making any rate or assessment by virtue of this Act, in and by any such rate or assessment so to be made as aforesaid, at their discretion to rate and assess the landlord or landlords, owner or owners, of all and every or any such house or houses, tenement or tenements, hereditament or hereditaments in the said city and county, for the payment of such several rates or assessments, rate or assessment, hereby authorised to be made; and in each and every such case the landlord or landlords, owner or owners, of all and every such houses, tenements, and hereditaments respectively, shall from thenceforth, and until the expiration of the current year for which such rates or assessments, rate or assessment shall be made, be deemed and taken for the purposes of this Act to be the occupier and occupiers of such premises, and shall thereupon to be rated to, and from time to time shall pay, or cause to be paid, such rates or assessments charged upon the same respective premises according to a fair and equal assessment to be made upon and in respect of the same." Then there is a proviso at the end: "Provided always, that nothing herein contained shall extend, or be construed to extend, to authorise the assessment of any such landlord or landlords, owner or owners in respect of any house, tenement, or hereditament, the yearly rent or value whereof shall not amount to 20 *l.*, which shall be *bonâ fide* let by such landlord or landlords, owner or owners to the immediate occupier thereof, for the period of one year at the least, and the rent whereof shall not be reserved at shorter periods than by quarterly payments, or be collected or received in the whole or in part until the expiration of the current quarter."

3795. Is there any clause in that or any other Act which gives the compound householders any right to vote in the vestry?—There is nothing about the vestry. This Act regulates the collection of rates and the election of guardians for the poor; all ratepayers are entitled to vote in the election of guardians.

3796. But not those whose rates are compounded for?—I think so; I am not aware that there is any exception; if they are on the rate I think they would be considered as entitled to vote.

3797. What is the form of rate-book that you use?—The first column contains the situation of the property in respect of which the rate is made; this is sub-divided, to show the name of the street, &c., and the number of the house, &c.; the second column contains the names of the occupiers; the third, the names of landlords or owners; the fourth shows whether the occupier or landlord is rated; the fifth contains a description of the property in respect of which the rate is made; the sixth and seventh contain the gross and rateable values; the eighth shows the poor rate. Then come separate columns for as many other rates as we may have to assess and collect with the poor rate; a column showing the total of all the rates; another giving the number of the receipt; and, finally, a column to show when the rates were collected, or why not collected.

3798. Before the abolition of compounding, was the name of the occupier inserted in all cases?—Presumably so; but I have reason to believe that when the owner paid the rates, the collectors were not particular as to getting the names of the occupiers, inasmuch as it did not affect them; they knew where every house was situated. All the property is put on the rate-book, on what they call house-row; they knew where every house was situate, and they knew who was the owner, and they did not trouble very particularly, I believe, to put down the name of the occupier; in fact, one collector told me he had known cases where fictitious names had been put down; but he did not say this took place in Bristol.

3799. What has been the practice since the abolition of composition?—They have been obliged to ascertain the name of every occupier, and put him on the rate-book, and be as sure as they can be that at the time of the making of the rate they have the correct occupier, inasmuch as he has to be assessed, and is assessed.

3800. Has that been easily done?—I do not hear of any difficulty; there has been labour, of course.

3801. What was the allowance of composition to the landlord?—One-half. But it was done in a somewhat peculiar way; we had the name of the occupier on the rate, and we put down the whole assessment, not the composition assessment, and then the landlord was allowed to pay one-half, and the rest was written off as not recovered, so that it appeared to be a greater loss than it was. I apprehend that the object of this system was to let the occupier appear as a ratepayer, and so be entitled to vote in the election of guardians.

3802. Then you entered the whole assessment on the rate, and deducted the composition from the rate, and not in calculating the rateable value?—Not in calculating the rateable value.

3803. Can you give us the total rateable value of the incorporation?—Two hundred and fifty-four thousand and twenty-one pounds.

3804. How much of that was subject to composition?—I am unable to say; and I may be unable to answer, perhaps, several of the questions put to me, because I only had notice on Friday morning, and then I did not know further than that it was on poor rates assessment, &c., exactly what I should be examined upon. It happened to be on the day the guardians met that I received the notice, so that I had no time for preparation.

3805. What is the number of separate assessments in the incorporation?—Eleven thousand three hundred and twenty-five.

3806. How many of those assessments were subject to composition?—Two thousand nine hundred and eighty-six.

3807. Do you remember what was the practice existing before this Local Act was passed?—I cannot say, it is so many years since.

3808. You can give no information on that point?—Not any information whatever; there are no rate-books in existence for that period.

3809. At what time of the year are the rates made?—Twice a year; on the 5th of September and

Mr. *E. G. Doggett.*

27 April 1868.

and the 5th of March; and the 5th of September is called the first rate from the 25th of March preceding, so that really when we make our rate, the half-year has nearly expired for which it is supposed to run.

3810. Mr. *Goschen.*] Is that by special regulation?—Our rates run for one year. The first rate is made, and that governs the rate for the whole year; and then, under our Local Act, we must make our second rate within six months of making the first. I do not know how it is that the practice has risen of driving it off so long, but so it is.

3811. *Chairman.*] What was the rate in the pound of the rate that was levied in March 1867?—One and eightpence, the poor rate.

3812. What was the amount that that rate was calculated to produce?—£. 20,669. 1. 8.

3813. Then we may take it as 20,000 *l.*?—You may say 20,000 *l.* for poor rate.

3814. How much of that rate was on property subject to composition?—£. 1,127. 15.

3815. How much of that 20,000 *l.* was collected?—We collected 92·433 per cent. of the rate.

3816. What was the total amount collected?—£. 19,105. 0. 10.

3817. There would be about 15,000 *l.* collected for the poor rate?—The last answer refers to the amount of poor rate collected.

3818. What is the difference between the amount that that rate was calculated to produce, and the amount actually collected?—£. 1,564. 0. 10.

3819. The rate was calculated to produce 20,000 *l.*, was it not?—The rate was calculated to produce a little over 20,000 *l.*, because the assessable value is 254,000 *l.*, therefore it would be calculated to produce rather more, but actually it produces rather less.

3820. Was that calculation made before or after deducting the amount which was to be lost by composition?—It was including everything, putting down the whole assessable value, without reckoning any loss.

3821. Therefore the loss by composition would have to be taken out of that 20,000 *l.*?—It would.

3822. You cannot state how much that loss was?—£. 691. 3. 10½. off the full assessment.

3823. You say that 92 and nearly half per cent. was actually collected on that rate?—Yes.

3824. Was much of that rate excused?—Not a great deal. In the rate made in March 1867 we had very few persons excused; out of 1,409 summonses issued on that rate I have only 39 excused. Then there were 98 "no effects," and 114, I see, "partly recovered."

3825. Do you know the amount of rate which those summonses represented?—£. 2,666. 9. 4.

3826. Did the rest of them then, with the exception of the 39, pay in full, or partially?—One hundred and fourteen paid partially; and, as I say, 98 were returned as "no effects," and the others must have paid in full.

3827. Were those summonses issued to owners or occupiers?—The summonses would not have been issued to the owner in respect of composition, because the owner was not generally rated; we must have summoned in that case the occupier. We did not, as a rule, rate the owner; although we took the composition from him, it was by arrangement.

3828. You rated the occupier at his full assessment, and then you took half that amount from the owner?—Yes, from the owner if he wished to compound; we left it to his option in those cases. It was a difficult matter to work it thoroughly, because the clauses were rather confusing, and the practice was not altogether uniform.

3829. Did you, before leaving it to his option, appeal to the occupier for the rate?—No; the owners generally came, and stated that they wished to compound, and thereupon we took the half rate. If the owner did not attend and give that information to the collectors, the occupier was applied to for the rate as a matter of course.

3830. Therefore the occupier of a good deal of this property of small amounts paid the rate without any composition?—Not very largely. I believe that the greater part of the property under 10 *l.* gross yearly value, 8 *l.* rateable value, was compounded for.

3831. The owners took advantage of their option?—The owners took advantage of the option.

3832. With regard to the rate that was levied in September, that was laid after the abolition of composition?—That was the first rate after the passing of the new Reform Act.

3833. How much in the pound was that rate?—One shilling and sixpence the poor rate. I am speaking now only of the poor rate.

3834. What was that calculated to produce?—£. 19,060. 2. 6. gross; about 18,000 *l.* net.

3835. Then the rateable value had not materially altered?—The rateable value is what I stated; that is the last rateable value I have given, 254,000 *l.*

3836. I did not know whether there had been any supplemental assessments?—I think that there was a trifling difference between the March rate and the September rate, because the September rate is the one on which we base the rate for March following; and improved property would come in for assessment in the September rate.

3837. We may take the amount of that rate that was calculated upon as 18,000 *l.*?—Yes.

3838. How much of that has been collected?—We have collected at the present time 92·05 per cent.

3839. When will the rate be closed?—The rate will not be closed until September next.

3840. How much more do you expect to collect?—We reckon that we shall get at least 93 per cent. on this first rate under the new Reform Act.

3841. Then you will get some increase over the per-centage which you got under the system of composition?—Yes.

3842. Has there been any alteration in the number or payment of your collectors since the abolition of composition?—Not yet; there will be no alteration in the number; they have not been paid anything for their increased labour, inasmuch as not one rate has been closed yet; but they have made an application, and it was considered that they should wait a little to see what really the effect of the new Act would be, and then the thing could be fairly judged.

3843. Then, in fact, it was considered rather too soon to decide upon what ought to be done with regard to the payment of collectors?—It was.

3844. But was it supposed that their application would be for any large amount?—Not very large; I think perhaps 20 *l.* or 30 *l.* a year each, in addition, would satisfy them, from that to 40 *l.*

3845. How many collectors are there?—Five, and

and they are paid by a per-centage of 4½ *d.* in the pound for three of them, and 4 *d.* in the pound for the two others, on their collections.

3846. In the Bristol Incorporation do you know any instances where houses that were let at rents above 20 *l.* were improperly reduced in order to make them subject to composition?—I apprehend that no such case could arise, and for this reason: our rate is based upon a survey that has to be made once in every 10 years, and that survey has to be made by professional men, and they fix the gross annual value and the rateable value, and we are bound by that, except so far as it may be altered on appeal before the magistrates.

3847. How do you now calculate the rateable value from the gross estimated rental?—The surveyors do that, and we are really entirely in their hands in the matter; they go into each case. Of course there are large classes of property which will be governed upon one general rule, but there are very many special cases, and they enter into those special cases, and make the deduction accordingly. For a 10 *l.* house we reckon 8 *l.* rateable value; but if the gross value were 100 *l.*, the rateable value would be reckoned at 90 *l.*

3848. They allow deductions in an inverse scale to the value of the house?—Yes, because where property is of a worse description, it requires more repairs, and the tenants are oftener changing.

3849. Have many summonses been issued on the rate in September last?—We issued 2,679 summonses on this last rate.

3850. How many of those were heard by the magistrate?—I cannot say how many were heard and came on for adjudication; some, no doubt, paid before.

3851. Can you state to what class of occupiers those summonses were principally issued?—In the previous rate you will observe there were 1,409 summonses, and I imagine that the difference must have mainly arisen in respect of tenements that were paid for at the compounding rate before the passing of the new Reform Act.

3852. You cannot state how many of the summonses have actually been adjudicated?—No; but I can say that there were 462 warrants issued; a good many, perhaps, would pay; the magistrates hear them, and they give them time; they say, "You must pay within a certain time;" and if they do not pay, then the warrant is issued.

3853. Can you state the number of cases in which excusal was allowed on the ground of poverty?—I cannot, on that rate.

3854. How was the cost of these summonses paid?—The parties summoned, if they pay the rate, are expected to pay the cost of the summons as well, and do as a rule.

3855. But if they do not pay the rate?—Then the guardians have to pay for the summonses; in fact, the fees are all paid by the guardians; the magistrates' clerk makes out his bill, and charges so much for every summons issued, general or special, as the case may be; and from each individual, when we get the rate, we get the cost of the summons or lose it.

3856. Where the occupier is excused on the ground of poverty, is it usual to excuse the fee for the summons?—The occupiers are excused the fees in those cases; but the guardians have to pay the magistrates' clerk; they pay for every summons that is issued; one bill is sent in to them after the warrants have all been issued; we get the bill twice a year.

3857. Mr. *Goschen.*] In your idea, what did it cost for summonses on that rate?—It cost 136 *l.* 2 *s.* for summonses, and 66 *l.* 19 *s.* 6 *d.* for service.

3858. *Chairman.*] Is it your practice to apply for a summons in every case, or do you take certain cases only as representing certain classes of ratepayers?—We apply for a summons in every case where we expect to get the rate and the person is on the rate.

3859. Do you apply for a summons in a case where the person is in receipt of relief?—We did on the last occasion; we were obliged to, because they could not be legally excused unless we did so. Then the magistrates would excuse them, and the guardians had to pay the summons.

3860. Do you think that some further power might be given to the overseers in that matter than they have at the present time?—It is rather awkward, perhaps, to give them much power. I think that if a collector had reason to believe that a person was going to quit his premises, and abscond, and cheat us out of the rate, if he could make application to the magistrate and get a summary power of distress, in such a case as that it might be useful; but I hardly think it would do to take the summary power away from the magistrates.

3861. Not even in the case of widows, where there could be no political object?—There would be no political object, but the question would be whether some political object might not be attributed.

3862. Did you hear the evidence of the last witness with regard to the system of excusals by committees of the select vestry?—Yes; we have no such system as that; we go before the magistrate.

3863. You stated that the per-centage of the last rate collected was 92 per cent?—Yes.

3864. Can you give us the amount of the rate collected in September 1866, as compared with that collected in the corresponding periods in 1867?—The difference would not be much; as so long a time from the making of the rate elapsed. But I can say that this rate has been collected better by far than previous rates; that is to say, the collectors have done their work better. I do not know whether they have had more difficulty. I think not; and we have had from 15 to 20 per cent. more collected in certain periods than in the previous year, but at this time I think that the difference is not great. We have collected nearly all we can collect, therefore the present time does not serve for a good comparison; but about the beginning of March this year we were 15 per cent. ahead of what we were in March 1867.

3865. Have the owners of property formerly compounded for taken any action in the matter?—None whatever; that is to say, in opposition to the charge. There was a little talk at the first, and one or two of the collectors were rather alarmed, and there were one or two letters in the papers, and suggestions, and so on; but nothing came of it.

3866. Did the collectors attempt then, directly or indirectly, to urge the owners to take some steps in the matter?—I think that one of the collectors felt rather desirous of getting the owners to do so; and I believe he did indirectly

Mr. *E. G. Doggett.*

27 April 1868.

endeavour to induce them. I know that he wrote one or two letters in the paper, not under his own signature, making suggestions of that kind.

3867. Do I rightly understand you that the owners have not taken any steps, such as we have heard have been taken in other places, and for paying the rates on behalf of their tenants? The majority of owners have made arrangements with their tenants, and the arrangement is something of this kind,—that the tenant shall pay a small additional weekly rent, and then the landlord will take care to see the rates paid.

3868. That is in cases, I suppose, where the tenancies are weekly tenancies?—Yes; where they would formerly have been compounded for.

3869. Has that arrangement been generally carried out?—They tell me that the majority of landlords have made such arrangements, and a large majority. I speak from information derived from the collectors.

3870. Are there any facilities given by the overseers for the payment of rates to them by the occupiers in instalments?—We have done nothing of that kind, nor have we had any applications. I think it is very probable that the collectors, if money were offered them in part, would take it rather than refuse it.

3871. What is the general feeling on the matter in Bristol, in your incorporation?—I can only say that I do not think the public had much feeling at all in the matter. The collectors themselves at first fancied that it would cause them considerable difficulty. Now they find it is working much more satisfactorily, and they consider that the second rate will give them much less trouble than the first, and they think it will work round in time.

3872. They think that people will get used to it?—They are getting used to it, and one of our most energetic collectors tells me that he prefers our present system to the former, as we worked it.

3873. Have the occupiers, who have now become ratepayers, taken any steps with regard to the exercise of their privileges in vestry?—I am not aware of anything, except, perhaps, upon one or two special occasions. For instance, quite recently we had an election of guardians, and there was one question that was brought before the public, and a point was made of getting parties to come and vote. Our election of guardians is, as a rule, decided by show of hands; they do not take a poll, it is not done in the way that guardians are usually elected; and so persons are induced to come and vote when there is any particular candidate or any particular question.

3874. In that way they might vote whether they were ratepayers or not?—They do. In one or two cases where the show of hands went against the candidate, a poll was demanded, and the ratepayers returned the candidate by a large majority.

3875. Has any greater interest been taken in the expenditure of the union by the smaller ratepayers?—No, I think not.

3876. Perhaps they have not had time to find out yet that they have more power than previously?—No, perhaps they have not; they certainly have taken no steps to exercise that power.

3877. Mr. *Shaw Lefevre.*] You have stated that a large majority of landlords have already made arrangements with their tenants?—I am told so by the collectors.

3878. What proportion of landlords have done so?—More than one-half, considerably.

3879. And in all those cases they have made an addition to their rent?—I believe that is the general arrangement (I cannot say that it is so in all those cases) that the tenant shall pay more in his rent.

3880. I suppose the landlords have not continued to pay for empty houses, but have only paid for houses occupied?—That is all.

3881. What was the deduction under your system of composition?—One-half.

3882. Has great complaint been made by the occupiers of small houses at being called upon to pay this increased rent?—Not what you can call general complaint—there have been particular complaints—people complain, of course, when they are summoned, that it is a grievance and a hardship.

3883. But has that complaint been made in cases where they have been called upon to pay more rent rather than be summoned for payment of rates, because I understand you that the great majority do pay their rates in the shape of extra rent?—They do not seem to complain; I apprehend that the arrangement mainly comes to this: that the landlords put on so much rent as will amount to one-half the rate, the landlords formerly paying one-half; and the tenants rather than have any trouble in being obliged to pay the poor rate at once, which is often a large sum for those poor persons to find, are glad to contribute it to the landlord in this way.

3884. You think that they would have found it a very considerable inconvenience to pay the rate in a lump sum?—Undoubtedly; every poor person finds it an inconvenience.

3885. And it is a much greater convenience to them to pay it in instalments, to their landlords, with the rent?—Yes.

3886. And a large number of landlords have facilitated that?—A large majority.

3887. When you say that the authorities in your town believe it will work round in time to a satisfactory system, I take it that this system of the landlords, including the rates in the rent, will increase from time to time?—I believe that it will become almost general.

3888. So that in fact as far as the system of compounding depends upon the landlord paying the rates rather than their tenants, the result eventually will be the same as before?—We shall get more, but the landlord will pay the same, and the tenant will pay the other half; I think that is what it gravitates towards.

3889. Then you may say that the effect of the Act has been to throw an additional burden upon the small houses?—You may put it in that way, but I take it that the compounding was instituted for the convenience of the persons levying and collecting the rates, and not at all to let off the persons occupying the property. It was done to enable the rates to be collected with greater ease and certainty.

3890. Whatever was the view of the original framers of the Small Tenements Act, the effect now of repealing it has been to throw upon the occupiers of small properties an additional burden?—Necessarily.

3891. Because it has worked round to the same system of the landlords paying rates; the only difference has been, that they have paid the full rates instead of the half rates; and the result is, that the occupiers of small houses have an additional

tional burden on them?—But there is another element to be considered; I think, probably, the rents will have to be lowered; the landlords may find that their tenants cannot or will not give them quite as much rent as they formerly did; the tenant finding that there is an additional burden upon him, may say "I used to give 2*s.* 6*d.* a week for my house, but the rates cost me so much now, and I cannot afford to give you quite so much;" and I think that will have some effect.

3892. It will have a slightly lowering effect?—I think so.

3893. In proportion to the rent, plus the rate?—Yes, I believe the landlord will have to bear a little of the burden.

3894. And as far as that goes, I presume it will be a discouragement to the landlord to build small houses?—It is impossible to say; small houses they say pay very large per-centages.

3895. If the landlord has to bear a portion of this extra burden, to that extent it will discourage the building of fresh property of that kind?—It seems to be a legitimate conclusion that it must do so.

3896. Is it generally considered a paying property in Bristol?—It pays pretty well.

3897. *Chairman.*] You are only putting the same burden on him that you put on the landlords of larger property?—That is all.

3898. Mr. *Goschen.*] Are there many weekly tenants at Bristol among the poorer classes?—There are a large number, but I cannot say how many at present.

3899. Never mind the exact number; it is a common tenure, is it not?—It is a very common tenure in all towns among the poorer classes.

3900. Amongst the old compounders?—Yes; and in small houses generally, it is much more convenient to the landlord to have only a weekly tenant, and very much more convenient to the tenant to be only in for a week; many of them are artisans who have to change often, and would not like to be hampered by a longer tenancy.

3901. Have you considered the machinery to watch the weekly tenants owing rates?—We have never taken any steps as to that.

3902. Because hitherto the landlord has compounded?—Hitherto the landlord has compounded.

3903. But now if the landlords do not compound, the landlord will only be agent for his tenant so long as the tenant remains there, will he not?—That will be so.

3904. But he will not pay if his tenant does not pay him in his rent; there will be no obligation upon him to pay?—No, he will not; the tenant is the only person legally liable.

3905. And though the owner may undertake to pay for the tenant, if the tenant goes, you will have no recourse against the owner?—Not legally.

3906. Nor practically?—I think we should; it might occur in perhaps one or two cases, but if a man were, as we may say, practically compounding for a large number of tenants, I think we should get the money from him.

3907. But how could you get the money from him if the tenant had not fulfilled his part in paying the rate?—In the first place we should not ask for the money until very nearly the time had expired for which the rate ran, and if the tenant left early, he would claim, and legally could claim, for an allowance in respect of the void time.

3908. Are you sure of that?—Yes.

3909. But Bristol is exceptional, is it not, in the collecting of a rate that is in arrear?—I apprehend it may be, but I am not sure that it is so.

3910. But the second of your rates is a prospective rate, is it not?—No; the second rate is precisely the same as the first.

3911. So that the occupier pays for the six months that have already elapsed?—Nearly so.

3912. Have you contemplated the possibility that there will be a great flitting of the weekly tenants at the moment when the rate is going to be due?—There may be, but we do not anticipate a very great deal of that, inasmuch as we think this arrangement that the landlords are so extensively making will prevent any tendency that way, and then too, if these tenants were earning their living in the city, they could only flit from one portion of our own domain to another, and we could follow them.

3913. They would change before you had made your demand; you can only make your demand at the end of six months, and at the end of five months and a half the tenant goes; how would you meet that case?—We should demand upon the person who was on the rate; we should take steps to ascertain where that person was, if he had left.

3914. Do you make the demand at the beginning of the six months or at the end?—We make the demand as soon as we can after the rate is made.

3915. But the time has already elapsed?—Yes, the time has already elapsed; it is a singular arrangement.

3916. Then the case that I put might arise; the six months has elapsed, and you make a demand, but at the end of five and a half months the tenant goes?—The same difficulty will arise with any weekly tenant; we put a man who is an occupier on the rate-book now, and he goes next week.

3917. Your previous system of composition met that?—It did.

3918. It covered it?—It covered it.

3919. Now, as I understand you, you scarcely can say, because you have not had experience to know, how that will operate?—We do not anticipate any difficulty, inasmuch as we have already collected as much of the rate which will remain open for six months as we usually have collected before on the rates, so that we have not considered the difficulty, inasmuch as it has not arisen.

3920. But at present the time that has elapsed since the last contracts under composition were made, has been exceedingly short, has it not?—Yes, the time is very short with regard to the whole matter; it does not appear to me that there has been time to know how it will work either one way or the other; if there has not been time to know how it will work in one way, there has necessarily not been time to know how it will work in the other way.

3921. Can it be so convenient to collect a half yearly or quarterly rate from a weekly tenant?—It cannot be so convenient to collect; the compounding system was adopted, I take it, for the convenience of the collector.

3922. Can you see any advantage, parochially, in the abolition of compounding?—I think that there will be some addition to the income.

3923. Then, in fact, those officially connected

Mr. *E. G. Doggett.*

27 April 1868.

with the collection of the rate are favourably disposed towards the change as likely to increase their funds?—Well, they believe that it will increase their funds, but it is not in consequence of that that they are favourably disposed; and I can only speak with regard to the officers; I really have not heard from the guardians, that is the body who levy the rates, any expressions that I can say are opinions.

3924. Was I right in supposing that if there is anyone in the town likely to be in favour of the change it will be those who have got to look to the amount of money collected?—They are the likeliest to be in favour of it; but in many cases you see many persons who are guardians are owners of tenementary property, and that would influence their opinion.

3925. As owners they might be against the change you mean?—As owners they might be against the change, and would be probably at first.

3926. And the occupiers would be against the change?—Yes, I think they would be likely to be against the change.

3927. So that there is a very small margin left of people likely to be in favour of it?—The owners of tenementary property are by no means a large portion of the people; I think there is a very large majority of the ratepayers that would be in favour of the present system, because the owners of larger property say "Why should this small property be treated differently from others; it is to some extent a confiscation from us." I think if you could get at the owners of tenementary property, and then the owners of other property, you would find that the owners of tenementary property would be in a small minority.

3928. Do you know why they adopted the system?—It was adopted by the parochial authorities, I believe, from the consideration that it would enable them to collect the rates more easily; it was done to save their labour in my opinion; I only give it as an opinion.

3929. Did you hear a strong expression given to this feeling of injustice that you allude to before the passing of the Reform Bill?—No, I do not know what expression of opinion may have been given in the debates at the time when this Act was passed; but there is always a tendency after a time to settle into any system that is in work, and therefore they have settled down to that and considered it as one of those things that could not be helped, and there was an end of it; it is like paying the income tax that we abominate very much, and yet we pay it.

3930. With this great difference, that we are obliged to pay the income tax, whereas the Small Tenements Act has been voluntarily adopted?—Yes; but with regard to the owners under the Local Government Act it is not voluntary; the authorities have the power to act at their discretion under our local Act, although we have practically left it to the owner.

3931. Under your Act the composition is wholly optional?—The composition is at the discretion of the guardians under the Act, but we have really allowed it to be at the option of the owner.

3932. Have the owners taken advantage of that?—Yes, considerably.

3933. I mean do you find that the owners of very bad property, where the tenants change very rapidly, do compound, whereas those who have rather better tenants do not compound?—I think that compounding under 10 *l.* rent has been pretty general with us.

3934. Do you represent the official view, or your own view—have you been selected to come here to give evidence by the guardians?—I came in consequence of receiving a summons from Sir Michael Beach, and I never heard anything about the matter until then; I have received from the town clerk a copy of certain questions, with a request that I would furnish answers, as far as I could, and I had not even given those questions much consideration when I had to come here.

3935. Were you selected by the town clerk?—Not selected at all; it rests with the Chairman to state why I was selected; there was no action taken whatever in the matter.

3936. You come as clerk of the guardians?—As clerk of the guardians I was summoned, I believe.

3937. Mr. *Paull.*] And they knew you were coming?—They knew I was coming; it so happened I informed them I was coming, because I received the summons on the morning that they met.

3938. And there was no expression of feeling from them which guides you in your evidence?—None whatever; they did not know what questions I was going to be asked, nor had I any conception, otherwise I should have been better prepared.

3939. Mr. *Floyer.*] What remedy had you against owners of property under the old compounding system, when they made default of their rates?—We had no remedy against the owners; it was optional with them. They came and said, "I will pay for my tenementary property;" and we took the money from them.

3940. There was no previous arrangement made, but it was a transaction completed the moment it was effected?—Yes, it was, and the occupier was rated.

3941. With regard to this proportion of 92½ per cent., upon what sum is that calculated; is it calculated upon the full amount, at so much in the pound on the 254,000 *l.*, or is it calculated upon the amount which you estimate to receive, namely, the 20,000 *l.* which you gave us as the result of 1 *s.* 8 *d.* in the pound?—It is calculated on the actual rate, the actual amount assessed.

3942. It is calculated upon the sum total of the valuation column?—The sum total of the rate column, the money that we are to receive or that we expect to receive. Supposing that our rate amounts to, say 20,000 *l.*, and that is all the money we ever can get from the persons rated, we have received 92 per cent. of that money.

3943. Then the deductions which would arise from compounding with owners, would be a part of the deduction made previous to that estimate at 92½ per cent.?—It is not an estimate, it is an actual receipt.

3944. The 92½ per cent. is an actual receipt, but what I want to know is this: does the difference between 92½ per cent. and the total sum upon which that is calculated, or of which it is a portion, include the amount which you lose by the composition with the owners?—It does; and treating it as a loss, unfairly includes it.

3945. Then the composition with the owners was only a proportion of a sum represented by 7½ per cent.?—Only a part; it was a very considerable part. I have here for one whole year, namely, the rates for March and September 1866,

1866, the compositions. We reckoned to lose 1,593*l.* 18*s.* 6*d.*, and then I made this note: "It has been the practice to place the full assessment on the rate, leaving the question of the composition and the person to compound to be dealt with between the collectors and landlords after the rate was made. The consequence, is that what stands as loss by composition, should not be taken into account at all, and the real loss is 5·1522 instead of 7·8452 per cent."

3946. In all cases of excusal, do you apply to the magistrates for their order?—We do.

3947. When excusals are applied for, is it the practice to have a separate order in each separate case or not?—Our excusals, some of them, are rather peculiarly managed; under our local Act we are obliged to bring up what we call a deficiency list. If we were going to make a rate now, we must bring up a deficiency list, not upon our last rate, but the rate before that, and then any that it would have been perfectly useless to summon would be included in that list.

3948. Then that deficiency list, as allowed by the magistrates, applies to a rate which has been in the main part collected?—It applies to a rate 12 months' old.

3949. That is to say, excusals are rather retrospective than prospective?—They are, in that case, retrospective. The collectors find that they have not been able to get the money, and the magistrates accept the collectors' statement.

3950. Is that list carried out and applied as the list of excusals for the rate which is about to be granted?—No; it is only used to enable the magistrates to see whether due diligence has been exercised in collecting the rate to which it applies, and they require to see that; they are required by law to ask for it before they can make the rate which they are proposing to make.

3951. Then at what time ordinarily do you apply for and obtain excusals from the poor rate?—Excusals in cases where we should summon in the ordinary way do you mean?

3952. I mean those cases which you recommend to the magistrate to be excused from the payment of rates?—We apply about four months after the rate is made; we do not issue summonses until four or five months after the rate has been made.

3953. When you apply for those excusals do you apply for the order in each case separately, or do you take in a list and get them allowed in the lump?—I cannot say how the collectors do that exactly; I believe they take in a list and get them allowed.

3954. *Chairman.*] I do not think that I asked you this question about the collectors; I understand that the poor rate collectors are different people from the collectors of the City Corporation?—Yes, they are different; but the poor rate collectors do collect in one or two cases the local board of health rates.

3955. Do you think that that system might be further extended?—I think that it would be a great convenience to extend it further. I have always thought, that if possible, one collector should collect as many rates as possible, and make as few calls as he could. Most people would prefer having their rates periodically, and knowing the whole amount for which they are to be called upon.

3956. So that one staff might collect the whole of the rates?—I think it would be better, supposing anything of the kind could be adopted; and supposing it to be necessary that a man should pay his poor rate to get upon the register, I think that "poor rate" should include "parochial rate." Here we assess four or five rates with our poor rate, and if a person comes and tenders us our poor rate, it is an awkward thing to have that, and not the others.

3957. So that you would allow the City Corporation to levy rates by precept for all those purposes?—No, what I should like to see would be something like an interpretation of the words "poor rate" that it should include all rates assessed and collected with the poor rate, otherwise there might be very great difficulties in persons coming and tendering what is the actual poor rate, and omitting, and in fact refusing to pay, the other rates that should be collected with that rate at the same time. With us we have certain proportions, and we know at the end of our collection, by making a simple calculation, how much should be poor rate, how much harbour rate, how much borough rate, and how much borough dock rate; but if these persons could come and pay one or the other, or two or three, and leave the remainder unpaid just as they pleased, our proportions could not be obtained by simple calculations, and we must keep a separate account. What I wish to express is, that it would be a very great advantage if the words "poor rate" should include all rates that are assessed and collected with the poor rate, so that you should not be having your accounts complicated.

3958. Mr. *Paull.*] Then you must divide the poor rate in proportions, in order to ascertain what belongs to each assessment?—No, we should divide the total amount into proportions. Supposing the poor rate is 1 *s.* 6 *d.* and the dock rate is 4 *d.* in the pound, when we have finished our collection, and we know how much money we have, we can tell how much of it belongs to the 1 *s.* 6 *d.* part, and how much to the 4 *d.* part; but if a person comes to us and says, "There is the 1 *s.* 6 *d.* rate, but I will not pay you the 4 *d.* rate," then we have to keep a separate account of that.

Thursday, 30th April 1868.

MEMBERS PRESENT:

Sir Michael Hicks Beach.	Mr. Kekewich.
Mr. Floyer.	Mr. Shaw Lefevre.
Mr. Goschen.	Mr. Paull.
Mr. Hibbert.	Mr. Villiers.
Colonel Hogg.	

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

Mr. FRANCIS PLAW was called in; and Examined.

Mr. *F. Plaw.*

30 April 1868.

3959. *Chairman.*] I BELIEVE you are the Vestry Clerk of St. Pancras?—I am.

3960. What is the population of that parish?—In the census of 1861 it was 198,882.

3961. The parish, I think, is a union of itself?—Yes.

3962. What is the authority that levies the poor rate in the parish?—The vestry.

3963. Are there other authorities that levy rates in it?—No; the vestry levy all the rates. The poor rate is levied under the Select Vestry Act, and the sewers, lighting, and general rate (which is for paving and other purposes) under the Metropolis Local Management Act.

3964. What is the rateable value of the parish of St. Pancras?—The total rateable value of occupied and unoccupied property is 1,049,417 *l.* on the rate made in October 1867.

3965. Is that value re-assessed every year?—No; it is altered according to circumstances; new property is brought into rating, and in the case of additions to property already existing the rating is increased.

3966. I understood you to say that the figure you mentioned was the value of the property in October last?—Yes, and it would increase by the additions of new property and alterations in existing assessments.

3967. What is the rateable value at the time of the previous rate, the April rate?—£. 1,024,927.

3968. What charges are paid out of the poor rate in addition to the relief of the poor?—There are the county rate, the police rate, the baths and wash-houses and the burial board requirements, and expenses under the Metropolitan Fire Brigade Act; I think that is all the heavy charges.

3969. I suppose all that expenditure is embraced under one assessment and levied as a poor rate?—Yes.

3970. How many rates were levied in the parish in the year ending Lady-day last?—Five, viz., poor, lighting, general, sewers and main drainage rates.

3971. Will you state when they were made?—The rates are laid half-yearly at Lady-day and Michaelmas, or just after those periods.

3972. Then there are only two rates in the year?—Yes, two of each kind.

3973. I understood you that the poor rate included the whole of the parish expenditure?—No, the poor rate is laid under the Select Vestry Act, and there are other rates laid in the parish under the Metropolitan Management Acts.

3974. With regard to the poor rate; first, how many poor rates are there?—Two; they are laid half-yearly.

3975. What were the dates for 1867?—April and October.

3976. What was the rate in the pound of the rate laid in April?—The poor rate, 1 *s.* 4 *d.*

3977. How much was that calculated to produce?—£. 67,000 odd.

3978. That rate was laid under the system existing before the passing of the Reform Act?—Yes.

3979. I believe that the parish of St. Pancras was then under a local Act?—Yes, and is now, as far as laying the rates is concerned.

3980. Can you give me the particulars in that local Act which relate to the system of composition; will you first state the name of the local Act, and then the particulars?—The title of the Act is The Saint Pancras Select Vestry Act, 59th George the Third, chapter 39. The date is 19th of May, 1819. As regards composition, the 73rd section provides that when the yearly rent of a house shall not exceed 20 *l.*, or where a house is let to weekly or monthly tenants, or in separate apartments, and the rents paid at shorter periods than quarterly, the vestry may require the landlord to compound at a reduced rental not less than two-thirds nor more than four-fifths of the annual value.

3981. Then the option is not with the landlord but with the vestry?—The vestry can call upon the landlord to compound.

3982. What was the scale of composition which was actually adopted in the parish?—Two-thirds of the annual value.

3983. Then the owner was allowed by the vestry as much as possible?—Yes.

3984. Was the composition made in calculating the rateable value, or in calculating the rate?—On the annual value of the house.

3985. Then the house was entered in the rate-book at its compounded value?—At its annual value. The mode of composition is this: if the vestry ascertained that the annual value of a house was 30 *l.*, it would be rated at 20 *l.*

3986. How would that appear in the rate-book?—In that form.

3987. Were

3987. Were there two separate columns in the rate-book?—No separate column for compositions.

3988. The house was simply put down at its compounded value in the rate-book?—Yes.

3989. Out of the rateable value of 1,049,000 *l.*, how much consisted of property that was compounded for?—The total rateable value of the premises in composition was 38,896 *l.*

3990. Mr. *Shaw Lefevre.*] Do you mean that that was the composition value?—Yes.

3991. *Chairman.*] Then to that 38,000*l.* there would have to be added a half, in order to find out the real rateable value of the compounded property in the parish?—Yes, as far as the composition ratings were concerned

3992. Was it your practice to enter the names of the occupiers of compounded property in the rate-book?—Only in cases where they claimed under the Reform Act of 1832. The owner's name appeared as the compounder. The tenant's name did not appear unless he had claimed to have his name inserted for the purposes of the Reform Act of 1832.

3993. Were there any instances of such cases?—Very few indeed.

3994. Since the alteration made by the Reform Act of last year, you have been obliged of course to insert the names of the occupiers in the rate-book?—Yes.

3995. Have you been able to do so without much trouble?—The collectors have experienced very little difficulty indeed.

3996. Can you state the total number of tenements which were compounded for before the passing of the Reform Act?—There were 3,208 separate tenements in composition. In some instances many were included in one rating; half-a-dozen houses or more would be included in one composition rating.

3997. What was the number of the owners of those houses which were compounded for?—The number of composition ratings was 2,394, and that embraced 3,208 separate tenements.

3998. Then, under the system of composition, you had to levy rates on those tenements on 2,394 persons; is that the meaning of your answer?—Yes.

3999. How much of that 1,024,927 *l.*, which you say was the rateable value in April, was unoccupied property?—£. 33,749.

4000. Mr. *Kekewich.*] Do you mean that those were houses that were void?—Unoccupied at the date of the rate.

4001. *Chairman.*] What was the proportion of that unoccupied property that was compounded for?—Composition ratings paid, full or empty.

4002. Yes, but my meaning is, that the amount of unoccupied property appears to me to be very large; it is 33,000 *l.* as against the value of 38,000 *l.* which was compounded for. Surely the whole of that unoccupied property cannot be included in the 38,000 *l.*?—The figures from which those are taken would be the figures in the rate-book against houses marked "empty;" the composition property would never be entered in the rate-book as empty.

4003. Then the 38,000 *l.* does not include any part of that?—No part of it.

4004. How were the rates collected, or were they collected at all from that unoccupied property then?—No.

4005. You stated that the rate laid in April was calculated to produce 67,000 *l.*, how much of that was actually collected?—I cannot tell you the amount uncollected on the poor rate alone. I can tell you the amount not collected or not received on the whole of the rates laid by the vestry; it was 3,021 *l.*

4006. Will you begin by stating what was the rate in the pound of those other rates in April 1867?—The poor rate, 1*s.* 4 *d.*; the lighting rate, 1½ *d.*; the general rate (that is paving and general expenses), 6½ *d.*; the sewers rate, 3 *d.*; and main drainage rate, 1 *d.*; making a total of 2 *s.* 4 *d.*

4007. All those rates were the subject of composition?—Yes. We have only one assessment, the poor rate assessment, all the other rates follow that assessment.

4008. And the composition is on the same basis?—Yes.

4009. Colonel *Hogg.*] Do you compound for the main drainage rate?—We have only the poor rate assessment to levy on, and where the poor rate assessment is a composition one, we have no other.

4010. *Chairman.*] Including what the poor rate was calculated to produce, what was the total amount which the whole of those rates were calculated to produce?—£. 119,057.

4011. Now can you tell us what those rates actually did produce?—There was 3,021 *l.* lost on rates uncollected, and unreceived.

4012. How was that lost?—By houses being empty part of the half year, excusals on the ground of poverty, and rates due from persons gone away, we not being able to discover their residences.

4013. A good deal of that I suppose was lost on the unoccupied property above composition?—A good deal of it.

4014. What were the number of excusals?—Fifty-nine persons were excused.

4015. Occupiers of houses above 20 *l.*?—I can hardly distinguish the rentals; it is persons occupying poorer class of property that would be excused on the ground of poverty.

4016. But I understood you that the poorer class of property was compounded for?—Yes, most of it.

4017. Mr. *Shaw Lefevre.*] Are all the houses up to 20 *l.* compounded for?—No, but they are mostly.

4018. *Chairman.*] By your local Act the option of composition is given to the vestry, and not the owner. How did it happen that the whole of that was not compounded for?—We often found a man living in his own house, and small ratings in many instances were charged full rates.

4019. And in the case of owners living in their own houses below 20 *l.*, you would not allow them to compound?—We should not allow them to compound.

4020. Still you did allow them to be excused on the ground of poverty?—No, the vestry would not excuse on composition ratings.

4021. What were those 59 persons then?—Widows whose husbands had died during the period of the rate, and persons whom some misfortune had overtaken.

4022. But still they must have been people, must they not, living in houses above 20 *l.*?—Yes, possibly they might have been.

4023. You stated that the composition was deducted on the rateable value, and not on the rate; have you made any calculation as to how much rate was lost through the composition?—Do you

Mr. *F. Plaw.*

30 April 1868.

mean the difference between the rates received on the composition rating, and the full rating?

4024. Yes; supposing that that property which was rated at 38,000 *l.*, instead of being rated at its composition value of 38,000 *l.*, had been rated at its real value, how much more would have been produced?—If the occupiers had been rated as ordinary occupiers on the 38,000 *l.* composition, the total amount of the poor rate on that property would have been 3,404 *l.*, that is the April rate for the half-year ending Michaelmas following.

4025. And what was the actual amount of the poor rate on that property?—There was a deduction allowed of 811 *l.*, owing to its being rated in composition.

4026. That was in fact the allowance made to owners on the ground of composition?—Yes.

4027. Therefore that is to be added to the 3,000 *l.* you spoke of, as the loss upon that rate?—Yes.

4028. You stated, I think, that the total rateable value of the parish at the time of the October rate was 1,049,000 *l.*, or thereabouts?—Yes.

4029. What were the rates in the pound of the various rates levied in October?—The poor rate 1 *s.* 4 *d.*, the lighting rating 1½ *d.*, the general or paving rate 7 *d.*, the sewers rate 1 *d.*, and the main drainage rate 1½ *d.*, making a total of 2 *s.* 3 *d.*

4030. Rather less in the pound than the rate in April?—One-penny less in the gross.

4031. What was that rate calculated to produce?—£. 67,500 odd to the poor rate, and the total of the whole, including the poor rate, was 116,186 *l.*

4032. Did the allowance for composition of 800 *l.* odd, that you spoke of as having been made in April, apply to the allowance for composition for all the rates, or for the poor rate only?—For the poor rate only.

4033. Will you add to that what the allowance for composition was in regard to the other rates?—The other rates amounted together to 1 *s.* in the pound, as against 1 *s.* 4 *d.*

4034. Mr. *Shaw Lefevre.*] Are these included in the poor rate, or are they separate rates?—Separate rates, but levied on the same assessment, namely, the poor rate assessment.

4035. *Chairman.*] To that 811 *l.* allowed for the composition on the poor rate, you have to make an addition for the composition allowance on the other rates?—Yes; in proportion to them.

4036. Can you state what that addition would be?—It would make it 1,420 *l.*

4037. That, in fact, then, was the real allowance for composition to owners?—Yes.

4038. Did the statement of the rate lost (3,021 *l.*, I think, were the figures you gave) include the loss upon the other rate, as well as upon the poor rate?—That was the loss on the whole of the rates.

4039. Then, taking those two sums, the 3,021 *l.* and the 1,421 *l.*, that is the total loss upon all the rates in April?—Yes.

4040. To return to the October rate, what was the amount which you stated that all the rates in October were calculated to produce?—The poor and the other rates, 116,186 *l.*

4041. Has that October rate yet been closed?—So far as the ordinary collectors are concerned, it closed at Lady-day; then the arrear rate collector takes into collection the uncollected amounts.

4042. How much of that rate has been already collected?—The arrears that were carried forward on the poor and the other rates were 2,274 *l.*; t hi is exclusive of bad rates.

4043. That was the total amount, then, that was uncollected on those rates?—The total amount of arrears carried forward on the October rates when they closed on the 25th of March was £*l.* 2,274.

4044. Then you have collected more on the October rate than you did on the April rate?—That is the amount of arrears carried forward; I cannot tell you how much of that will be collected; those arrears are in course of collection now.

4045. But hitherto, up to the present time, you have collected more on the October rate than you did on the April rate, have you not; first of all, perhaps you will give me what has been collected on that October rate?—I have not that with me.

4046. What has been excused on that October rate?—£. 207.

4047. Upon what ground was that excused?—Poverty.

4048. Have many summonses been applied for, in order to enforce the payment of that October rate?—4,903 summonses were issued.

4049. What were the number of summonses issued on the previous rate in April?—4,900.

4050. Then the alteration in the law has not made much difference in the number of summonses that you can see?—The numbers are nearly alike.

4051. How many of the summonses that were issued on the October rate have been heard?—The whole of them.

4052. On how many of them, could you say, have excusals been allowed?—To 90 persons.

4053. How have the others been dealt with?—With regard to the others who had not paid, the rate would be enforced against them.

4054. Then, how many warrants have been issued?—One thousand five hundred and sixty-two distress warrants have been issued.

4055. Mr. *Shaw Lefevre.*] How many in the previous rate?—Two thousand one hundred and twenty-four.

4056. *Chairman.*] Then, under the system of composition, more distress warrants were issued than under the present system?—More were issued in the April rate than in the October rate.

4057. How do you account for that?—I do not know; I think that one of our collectors, who has collected the October rate, is a man that performs his duty better than one that was a collector in the April rate; I do not know whether that would make the difference.

4058. What was the staff of collectors during the existence of the composition system?—The parish is divided into eight wards, and there are eight collectors, one for each ward.

4059. Has there been any increase since the abolition of that system?—No.

4060. The same collectors collect the rate?—The same number of collectors.

4061. Mr. *Hibbert.*] What is the expense of collection; what are the salaries of the collectors?—They are paid by poundage. The total poundage received on the rates laid in April and October, the two rates for the year, was 2,541 *l.*, that is to the eight collectors.

4062. That is for the two rates, I understand you?—Yes.

4063. Therefore, that was the amount paid for one

one year?—Yes, for one year; that amount does not include the salary and poundage paid to the arrear collector. There are eight wards, and a collector for each ward. Those eight collectors received 2,541 *l.* on the April and October rates of 1867, and the arrear rate-collector is paid 35 *s.* a week, and a poundage on what he collects; on the average, he gets 120 *l.* a year.

4064. *Chairman.*] The whole staff of collectors is the same as it was?—Precisely the same as it was.

4065. No alteration has been made in your arrear rate-collector?—No.

4066. Mr. *Paull.*] Is there one arrear rate-collector for each ward, or one for the whole parish?—One for the parish.

4067. And he has 35 *s.* a week and poundage?—Yes, an average income of 120 *l.* a year.

4068. *Chairman.*] I understood you to say that the composition rate had to be collected from 2,394 persons for 3,208 tenements, so that it is evident from that, is not it, that by the abolition of composition very little additional work in visiting ratepayers would be caused to the collectors?—The difference would not be very great; because, in many cases there were a number of houses included in one composition, in other cases each house was separately assessed; there would be some additional work.

4069. The collector under the old system would have visited the landlord for many of those separate assessments, where now he visits the tenant?—Yes.

4070. Mr. *Shaw Lefevre.*] But the ratings were less by 1,000 formerly?—Yes; but many of the landlords now pay the rates, I believe, on the part of the tenants as their agents. In many instances they have arranged to pay the rates; still the collector has more trouble; he gives a separate receipt for each occupier, although he gets the money from one man.

4071. *Chairman.*] You say that the landlords have in many cases made arrangements to pay the rates?—On the coming into operation of the late Reform Act, many landlords offered to pay the rate on behalf of their tenants as their agents.

4072. How did they reimburse themselves for that?—I am not in a position to say.

4073. You do not know what arrangements have been made by the landlords?—No; personally I do not come into contact with them at all.

4074. Is there any system adopted by the collectors, in your parish, of receiving the rates from occupiers in instalments?—They do that.

4075. Have they done so to any great extent?—No; I think they have limited it; the vestry do not approve of the course, They do not object to his doing so, where it is convenient to poor persons to pay by instalments.

4076. As far as it has gone, what has the system been; that the collectors would simply receive money when it was paid, or that they would fix definite times at which the instalments should be paid?—A poor person, as I have heard several of the collectors state, would pay a portion of the rate and say "I will pay some more on a day named." No regular periods would be named, but if the collector had faith in the person he would assist him by taking it by instalments.

4077. As the result of your experience in the matter, do you think that the October rate has been collected as closely as the April rate was?—Quite, I think.

4078. Can you make any comparison between the rate that was levied in October 1866 and that levied in October 1867; I mean as to the amount that was collected of the October 1866 rate at the period of 1867, that would correspond with the present period in this year?—I am not in possession of the figures now, I can easily supply them.

4079. I am anxious to get at the amount of the October rate which you have collected, and I understand you cannot quite give us that now?—No; I have not the figures to enable me to give that now. I do not know the amount that was written off as bad and irrecoverable, though I know the amount excused and the amount of arrears.

4080. Can you give us the increase in the rateable value of the compounding property in the parish?—The increase in the rateable value by rating persons as ordinary occupiers instead of in the composition is 12,177 *l.*

4081. Then, supposing the rate to be equally well collected (and you have stated that you think it will be), it would produce an increased rate, of course, from that property?—Yes, the increased rate would be from that property.

4082. With reference to summonses, can you state what they cost?—The expenses amounted to 1 *s.* each summons.

4083. You stated that a very large number of summonses were issued both on the April rate and on the October rate; how was that expense of the 1 *s.* on each summons paid for; from what funds?—It is paid for out of the general rate, and the 1 *s.* charged on each summons would recoup the amount.

4084. Of course when a rate is collected by issuing a summons, the ratepayer has to pay for the summons?—Yes.

4085. But supposing that the summons fails in attaining the end of collecting the rate, how is that summons then paid for?—The cost of printing and the delivery of the summons would be paid out of the general charges of the general rate.

4086. Is there any fee paid upon the summonses?—No there is a 1 *s.* as the expense of the summons charged to the ratepayer who is summoned, he has to pay 1 *s.* in addition to the rate.

4087. And the result is supposing he does not pay that rate, that the 1 *s.* is paid by no one?—It is written down as bad.

4088. Mr. *Villiers.*] The cost of the summons is paid out of the rate when the ratepayer does not pay it?—Yes.

4089. I suppose that there is an annual accession of property that is liable to the rate, in St. Pancras, is not there?—New property brought into rating, do you mean?

4090. Yes?—New property is brought in at each rate.

4091. But in a parish like St. Pancras there are considerable additions to the property subject to the rate?—Yes, and those additions are made from time to time, on the preparations for making a new rate. It is part of the collector's duty to report all additions to existing property, and also new property erected since the last rate was laid.

4092. Then in comparing the rate collected one year, with that collected another year, you have to consider whether there has not been more property rated?—There would in some years doubtless be more property brought into the rate, than in others.

Mr. *F. Plaw.*

30 April 1868.

4093. With regard to the station in life of persons who occupy these houses that are compounded for, 20 *l.* is the limit, is it not?—Yes, 20 *l.* is the limit.

4094. They would be working men, I suppose?—Working men, men employed as porters on the railway, or in a similar occupation to that, and messengers.

4095. Could you just give the Committee a description of the tenement or dwelling which comes under the operation of this Compounding Act in St. Pancras, and which you rate?—Six and eight-roomed houses.

4096. Is such a house occupied by one person, or is it let out?—If a house is wholly let in apartments, the landlord was then and is still rated, but the composition ratings generally would be where the landlord lets his house to a tenant, and the landlord undertakes to pay the rates and taxes: and if that house were under 20 *l.* a-year, we should in most cases call upon the landlord to compound.

4097. There may be in one of these houses, three or four different families living?—The man who takes the house from the landlord might sub-let portions of it.

4098. Do you know instances where landlords own many of these houses?—I can only judge by the rate, because as I said before I have no opportunity of coming into personal contact with the landlords, so that of my own knowledge I do not know; I know that in very many instances in the rate-book a landlord would be rated for some 8, or 12, or 20 tenements.

4099. What station of life is that landlord in, as far you know?—I could not say that.

4100. It is considerable property which he has if he has 10 or 12 of these houses; he is a man well to do in life?—Yes; but I have no opportunity of knowing anything about his circumstances but what I find in the rate-book.

4101. And you find him sometimes the owner of 10 or 12 houses?—Yes, I find him rated for 10 or 12 houses; but I should not know anything of his circumstances.

4102. And these houses are of the annual value of 20 *l.* a year?—Yes.

4103. Then the composition is a relief to him, is it not?—It depends upon what arrangement he subsequently makes with his tenant.

4104. But would you have any difficulty, or do you have any difficulty as far as you have observed it now, in collecting the rate from such a person?—The landlord; none whatever.

4105. But supposing that he was liable without composition, would you think that he was a man of sufficient substance for you to expect to get the full rate from him?—On the face of his holding property like that I should take him to be a man from whom we should have no difficulty of getting the rate.

4106. Then in those cases the parish rather lose by the Composition Act, because people get the benefit of it who are able to pay the full rate?—No doubt we have not got any great benefit from it, but there is no labour to the collector attending it. I have heard nothing from the collector to lead me to suppose that there was great difficulty in recovering the rates from the persons formerly compounded for.

4107. Were those persons often summoned?—That I cannot say.

4108. I think we have it in your evidence that many are summoned who pay when they are summoned?—Yes.

4109. The persons who occupy apartments in this kind of dwelling are working men; do you know if they have any difficulty in getting this kind of lodging or dwelling?—My information is entirely secondhand from what I hear from the collectors, who are the best judges. I have heard them say from time to time that the fact of many houses having been pulled down in the parish of St. Pancras for railway works has put the working men to much inconvenience to find suitable tenements to occupy.

4110. Then the demand for these houses is probably greater than the supply?—I think it is now. The Midland Railway works have removed a large amount of small property in the neighbourhood of Somers Town and Pancras-road.

4111. Then by rating the persons that occupy these dwellings they probably would have to pay the rate in addition to the rent that they paid before?—Under the altered state of things, if the landlord considered that his property was worth more than it was then let for, he would take the opportunity to increase the rent in all probability, especially in case of the supply not being equal to the demand.

4112. But under the composition the landlord pays rates, whereas under the new Act he is not liable by law to pay?—No.

4113. The occupier pays, and he gets no abatement of his rent?—I could not say whether the landlords have made any abatement in the rents or not.

4114. But the circumstances of the place you speak of favour the notion that the landlord could make his own terms with the occupier?—I should judge that.

4115. Do you know whether these people have complained that they have to pay the rate now which they did not pay before, and that they pay the same rent?—I have not heard any such complaint.

4116. Are there persons now liable to pay the rate that did not pay it before?—Yes.

4117. Do you know how they have viewed that liability; do they regard it as an advantage or as a hardship?—I really have no data to go by to answer such a question.

4118. Except being in constant communication with the collectors?—I do see the collectors very frequently, but my time is so much occupied in other matters that the collectors carry on their detailed duties more under my clerks than with myself; I have had no converse with them on the subject, only heard incidental remarks from time to time. I have asked them whether they find great difficulty in getting the occupiers' names under the new system and the rates, and I find that they have no very great difficulty, only an increase of labour.

4119. *Chairman.*] Have the rents of that class of property to which the right honourable Member is alluding to risen in St. Pancras of late years?—Yes, I think that the rentals have increased.

4120. Can you state how much during the last 10 years?—As I said before, I have no means of judging, so that it would be a mere speculative answer.

4121. Mr. *Paull.*] You said that under the two systems, in the same year, you have issued almost the same number of summonses, 4,903 in the one case and 4,900 in the other?—Yes.

4122. But

4122. But that you issued, when the composition was abolished, 1,562 warrants as against 2,124, when the composition prevailed?—Yes, those were the numbers.

4123. Then the inference from that is, is it not, that it was easier to collect from the occupiers than it was from the owners?—It would appear so on a comparison of those figures, but that cannot, in fact, be the case. I do not know why there should be that difference.

4124. At all events, if it is not easier, would you say that there was greater difficulty?—I cannot account for the difference between the 2,000 and the 1,500 distress-warrants.

4125. But according to your figures, it is a fact that when composition was abolished, there were 25 per cent. fewer warrants required than there had been when composition prevailed?—Those are the actual numbers.

4126. You said that for each summons 1 *s.* was charged to the ratepayer, did the proceeds go to swell the rates, or to pay the vestry clerk or the law officer? —It swells the rates.

4127. It goes to the rate account?—It goes to the rate account.

4128. What actual cost would it be to the overseers to issue those summonses, and to have them heard?—There would only be the cost of printing the summons, the delivery by the beadles, and the attendance of the officers before the magistrate on his hearing the summons.

4129. Then, I suppose, that all that is done by the solicitor to the vestry?—Done by the officers as part of their duty.

4130. They are paid officers at a salary?—Yes, their salaries are not increased by fees on the cost of the summonses.

4131. So that the issue of the summonses, and the hearing of them, whether they are large or small in number, does not increase the charge to the vestry?—Not at all.

4132. Mr. *Shaw Lefevre.*] What is the whole number of houses in St. Pancras?—I can give you the number of assessments, but that would not represent the number of houses. The number of assessments in the October rates were 25,282.

4133. And of those there were only 3,200 rated under 20 *l.*, or rather under the old system of composition, there were only 3,200 separate assessments under 20 *l.* out of 25,000 houses?—3,208 separate tenements in composition.

4134. I may take it, therefore, that St. Pancras is a very wealthy parish, with a comparatively small number of small houses?—Comparatively.

4135. How many of those houses are under 10 *l.* in value?—I cannot tell you.

4136. Are there any?—Yes, but very few.

4137. Can you give the values of those 3,000 houses under separate headings?—I could extract it from the rate-books.

4138. We may take it that there are very few houses of small value in the parish?—Very few.

4139. And you told us, I think, that in respect of most of these houses formerly under composition, the landlords have continued to pay the rates?—In many instances.

4140. Can you tell us in how many instances out of those 3,200, they have continued to do so?—I dare say a third or a fourth. It is a very speculative answer.

4141. Have they in those cases increased the rent, do you know, in the same proportion?—I do not know.

4142. Then I presume that in the case of those houses, the increased trouble has consisted in ascertaining the names of the occupiers, and giving separate receipts to the landlord?—That is the increased labour.

4143. With that exception, there has been no increase of trouble?—No.

4144. Of the remainder, those whose landlords have not paid the full rates, do you know how many have personally paid themselves?—I cannot say.

4145. Could you ascertain that for us, and how many rates remain unpaid on the October rate?—I will ascertain that from the collector. There cannot be a very great number unpaid, because the amount of arrears carried forward on the October rate is only 2,274 *l.*

4146. I should like to know whether many houses have continued under composition as lodging-houses. In the recent Act, there is a clause reserving these lodging-houses, is not there?—Where landlords let the whole of the house in tenements or apartments, the landlord is still rated, but not in composition.

4147. Do you know how many cases there are of that kind?—I cannot say.

4148. Are there a great number, do you think?—Yes, I think a good many.

4149. A good many out of those 3,000 houses?—Yes.

4150. Then I suppose that we may take it that St. Pancras is hardly a fair illustration of the working of the Reform Act as regards the working men in London?—No, I do not think it is a fair parish to take for comparison.

4151. Mr. *Goschen.*] Are there many houses occupied by weekly tenants in St. Pancras?—That is the same question that has been just put to me in another form; I cannot say the number.

4152. From your general knowledge of the locality, are there many who occupy houses at a weekly tenancy?—I am not at all in a position to give an answer to that question.

4153. Has the question presented itself to you in this light, how a quarterly rate can be collected from a weekly tenant; what arrangements you can make to collect quarterly, or half yearly rates from weekly tenants?—The houses not being of a very small character, a man who takes a house and sub-lets it knows the burden that he will have to bear, and he makes arrangements to meet it as he best can, but I am very much inclined to think that the landlords have made in most cases privately an arrangement with their tenants on the subject of the rates, if they have not done it openly with the collector.

4154. Mr. *Shaw Lefevre.*] When you said that at a guess one-fourth of the landlords had paid the rates, that was the number of cases where the landlord had proposed to the collector to pay them?—Where the landlord had proposed to the collector to pay them.

4155. And besides that, you think that there are many cases where they have arranged it privately with their tenants?—Yes.

4156. Mr. *Goschen.*] The occupiers are the only people now liable to the rate under the law?—Yes.

4157. And those occupiers may in some cases be weekly tenants?—Yes.

4158. But though they are weekly tenants, they

Mr. *F. Plaw.*

30 April 1868.

they are liable to you for the half-yearly rate?—Yes.

4159. But the difficulty of that point has not suggested itself to you as regards the liability?—Doubtless in many instances there is a difficulty in obtaining the rates. I only gain these particulars from occasional interviews with the collectors. Any of the collectors would be able to give you on that head much more reliable information than anyone else that I know, because they come in actual contact with the ratepayer and the landlord in those cases.

4160. On the whole, I gather from your evidence that probably the number of people in that position in the parish of St. Pancras is so small, that the question has not seriously occupied your mind, or the minds of the overseers, how the difficulty I have suggested is to be met?—No, it has not.

4161. Mr. *Floyer.*] You spoke of certain persons who are excused from the payment of the poor rates, and I think you said that that was done by the order of the magistrates; can you tell me who determines the persons who shall be recommended for remission?—The justice who hears the summons. The ratepayer is summoned; he appears before the justice; if he shows that poverty exists, the justice would refer the case to the vestry, and the vestry would, on a subsequent occasion, hear those cases and deal with them; that is how the excusal comes about.

4162. Does the rate collector-summon all persons, without distinction, who do not pay?—Yes, the whole.

4163. And the questions are referred back by the magistrates to the vestry?—The magistrates refer cases to the vestry where they find poverty existing.

4164. Do you know whether any large number in the course of a year are referred back to the vestry in that way on each rate?—I should think 150 cases, on an average.

4165. And does the magistrate, as a general rule, excuse all who are recommended by the vestry for excusal?—No; the magistrates recommend to the vestry.

4166. But I take it, that when the cases have been considered and decided upon by the vestry, they must again be remitted to the magistrate for his legal order for excusal?—The vestry have the power in their local Act to excuse.

4167. But they go through this form of proceeding, summoning before the magistrate, and the magistrate remitting them to the vestry?—Yes.

4168. The vestry do not of their own accord inquire into cases and decide what shall be excused or not, without a summons before the magistrate?—No; the collectors are strictly required in all cases to summon every person who has not paid; the justice hears those summonses, and refers such cases as he thinks proper to the vestry to be relieved on the ground of poverty; the vestry have the power, under their local Act, to excuse or otherwise.

4169. The magistrate may in any case issue his warrant for the payment of a rate, but he does not in any case exercise his own power, given him by Act of Parliament, for the excusal of persons rated?—No, he does not.

4170. Do you know whether, as a matter of fact, all persons receiving relief are excused from payment of rates?—I think that there are very few instances of persons receiving relief being rated.

4171. Do you think that under the new arrangement, of all occupiers paying their own rate, it would be desirable to fix any limit below which rates should not be levied upon tenements?—There is no rating so low in our parish that it should be dealt with in such a way.

4172. Mr. *Kekewich.*] St. Pancras is under a local Act?—Yes.

4173. Not under a Board of Guardians at all?—Yes, under the Metropolitan Poor Act of 1867, a Board of Guardians now exist.

4174. That Board of Guardians is under the Poor Law Board?—Yes.

4175. Has any union assessment committee been formed on that Board?—No, the vestry have the power of assessing.

4176. The vestry have managed all the assessment, and there has been no union assessment committee?—No.

4177. Do you know on what plan the vestry have proceeded in order to get at the rateable value from the gross estimated rental; on what scale have they proceeded?—As represented by our rate-books, there is a difference of 15 per cent. between the gross estimated rental and the rateable value.

4178. On all parish property?—Yes, on all kinds of property.

4179. I think you said that previous to the last assessment there was no separate column in the rate-book for occupiers that were compounded for?—No separate column.

4180. Now you enter the whole of them?—Now we enter the whole of them.

4181. And do you enter the names of the owners of those properties which are void, with their value?—No.

4182. You leave out that property?—No, we do not leave out the property when it is empty; it remains in assessment, but it is not charged; if the house become empty we do not take it out of the rate-book, but the house is marked empty, and the rates are not charged upon it.

4183. You enter it in this way: "Owner, John Johnson; gross estimated rental, 20 *l.*; rateable value, 15 *l.*, but void"?—Yes, in that way.

4184. Then, supposing that the property was let, you know what the total amount would be at the rateable value?—Yes.

4185. Have you had any great trouble in making the rate-book on this new principle?—The collectors had the additional trouble of getting the names of the occupiers of property formerly compounded for.

4186. But in order to do that you did not appoint any additional staff of collectors?—No.

4187. Mr. *Hibbert.*] You stated that the amount of the assessment of the property compounded for was 38,896 *l.*?—Yes.

4188. What amount ought to be added to that to give you the full rateable value which would be rated under the new system?—The increase to be added is 12,177 *l.*

4189. I understood you to say before, that you obtained the compounded value by deducting one-third from the annual value?—Yes.

4190. Surely that would give a larger amount than 12,000 *l.*; do you know what the annual value of the property under the composition was?—Yes, 38,896 *l.*

4191. That

4191. That is the annual value after the deductions?—That is the rateable value.

4192. But what is the full annual value before any composition is made?—These composition ratings were all revised by a committee of the vestry, and they were rated as ordinary occupiers, and we found that the increase after that process was 12,177 *l.*

4193. Then you speak from having practically gone through the whole of the assessment?—Yes.

4194. *Chairman.*] What was the actual value of the property that was compounded for when the April rate was laid in 1867?—£.38,896 was the total of the rateable value of the property in composition.

4195. I cannot quite understand how the figures which you have given to me tally with that calculation?—To arrive at the ordinary rating, or rather the rating of ordinary occupiers, we did not proceed to add to the existing composition rating but we revised the assessment of the whole of that composition property.

4196. Mr. *Hibbert.*] Then when the new principle came into operation, you revised the assessment of property that was under 20 *l.* annual value?—Property then in composition. We extracted from the rate-book the whole of the different properties and their compound rating, and then those assessments were revised by a committee and rated as required in each case.

4197. Mr. *Villiers.*] What committee?—A committee appointed by the vestry.

4198. *Chairman.*] So that you did not really add what had been deducted on the score of composition, but you added the sum that you thought it was fair to add in each case?—Yes.

4199. Mr. *Hibbert.*] The way in which the vestry viewed it was that when this property was to be brought into direct rating, it was desirable to have the assessment revised, in order that a fair valuation should be placed upon it?—Yes.

4200. With respect to the amount of 12,000 *l.* that was added, what would a rate of 2 *s.* 4 *d.* in the pound be; what should you have levied upon the increased value of the property which was formerly under composition; about 1,400 *l.*, would you not?—Yes.

4201. Supposing that the increased rate which you would get on that kind of property would be 1,400 *l.*, you have stated that of that, 207 *l.* has already been excused for poverty?—Yes.

4202. That would leave about 1,200 *l.* for the rate which was put upon the increased value of that property?—Yes.

4203. Do you suppose that much of that would be lost, because you have carried over an amount which you call recoverable arrears?—I have estimated that of the actual amount of arrears that would be carried forward, which is 2,741 *l.*, 1,800 *l.* would be recovered by the arrear collector.

4204. But that applies to the rate on the whole of the assessable property in your parish?—Yes.

4205. I am now speaking in reference to the property which was formerly under composition; if you take the rate of 2 *s.* 4 *d.* in the pound on 12,000 *l.*, it amounts to about 1,410 *l.* Then of that, you having excused 207 *l.*, I want to know whether it is probable that you would lose much of the remaining balance of 1,200 *l.*?—I do not think a very great deal.

4206. Therefore in that case the parish would be a gainer to that extent?—Yes, the parish is clearly a gainer by assessing the occupiers.

4207.—The parish has not had to go to any increased amount of expense in the collection?—No.

4208. Have you, as vestry clerk, heard any complaint about the large amount to which your composition was allowed; houses of 20 *l.* annual value?—I have heard of no complaints.

4209. What is your own opinion about it; do you think that too great an amount to allow, up to 20 *l.*—No.

4210. Do not you think that that is relieving people from payment of rates who ought to pay?—The effect would be that.

4211. Is it not the case that people who occupy houses of 20 *l.* annual value are people who are well able to pay the rates?—I think so.

4212. Therefore, there is no hardship in bringing them under the direct system and telling them to pay rates directly?—I think not; in fairness they should receive a reduction from their landlords as compared with what they paid before; whether they do, in fact, I cannot say.

4213. That is a matter between themselves and their landlords that you cannot speak upon?—No.

4214. Mr. *Villiers.*] Are you speaking of composition or are you speaking of the liability of owners?—Of persons occupying houses formerly under composition.

4215. But you are speaking of the operation of compounding for payment of rates, not of the policy of making the owner liable instead of the occupier?—I am not speaking of the policy of the thing, but of a person taking a 20 *l.* house; I should think it no hardship that he should be personally rated for the payment of rates.

4216. Mr. *Hibbert.*] You say that you carry over a certain amount of recoverable arrears from one rate to the other; do you find any objection to such a system?—I cannot see that it can be avoided in so large a parish as ours; the arrear rate collector is to some extent a check upon the honesty of the other collectors, and we have made him so in our parish; we fix the quarter-day to take the books out of the hands of the original collectors and place them in the hands of the arrear collector.

4217. That to some extent answers the question which I was going to ask you, whether the plan of carrying on recoverable balances of that kind did not open the door to fraud on the part of the collector; you say that you have provided a check by having a collector of arrears; you do not allow your own collectors to collect arrears carried over?—No.

4218. Have you thought that it would be desirable to limit the time at which a rate should be recoverable after it is made?—No, I think not; our system works exceedingly well; the check is complete.

4219. Do not you think it is desirable to have a time, say 12 months after the rate is laid, after which the rate should not be recoverable?—We do not carry them on further than for the six months; the arrear rate collector has to make a return showing how it is that he has not received any of the amounts submitted for collection.

4220. You, in fact, get rid of the arrears during the ensuing six months?—We get rid of the arrears during the ensuing six months after th close of the rate.

Mr. *F. Plaw.*

30 April 1868.

4221. Colonel *Hogg.*] How long have you had that system of an arrear collector in force?—About nine years.

4222. I should like to know the reason of it, because it is not a very usual plan, is it?—I do not think it is usual.

4223. Why should you have adopted it?—I do not know what was the origin of its being adopted, except that it was considered to be a good check upon the original collector to have an independent person to follow him, so as to know that he did his work properly.

4224. *Chairman.*] Do you know whether any cases existed in St. Pancras, where a house let at a higher rental than 20 *l.* was improperly rated below that limit in order to render it subject to composition?—No; it has been found that sometimes a landlord would be rated in composition for his own property occupied by himself, and we get that altered, then, as soon as ever it comes to our knowledge; but such instances are few.

4225. No such practice as I allude to was carried on?—No, not to any extent to my knowledge.

4226. Will you put in a form of the rate notice?—Yes (*producing the same*).

4227. What is the character of those houses which were unoccupied; were they new houses or inferior houses?—They would be of all classes, all over the parish. There are always a number of new houses unoccupied at the time of the making of the half-yearly rates.

4228. Mr. *Kekewich.*] With regard to the larger number of the occupiers, are they occupiers paying ther rents by the week?—No, I think not.

4229. Is the population of St. Pancras a changing population?—I think not.

4230. It is very much confined to the locality?—I think so.

4231. They change residences within the parish, I suppose?—It is not like going from one town to another. The parishes adjoin each other so closely that I can hardly answer the question. You know that when a population from a town migrates it must go a distance to go to another town; but in the metropolis you can scarcely judge where a man moves out of one parish to the adjoining one.

4232. *Chairman.*] Have the occupiers of houses which were formerly subject to composition, shown any interest in the expenditure of the parish since they have themselves become liable to rates?—They have no means of showing it that I am aware of, except at the annual election of vestrymen.

4233. Since that time has there been an election at which they might have voted?—No; the annual election is in May.

4234. They have not taken any steps hitherto to show their anxiety about the matter?—No.

4235. Are all the rates that you refer to, collected by the same persons?—Yes.

4236. The other rates, I mean, besides the poor rates?—Yes.

4237. And that system works well?—Yes.

4238. Mr. *Paull.*] Have you ever considered what would be the effect upon the collection of a rate if power were given to the vestry to allow a discount on the rate if it were paid, say within 21 days, and a power to charge interest if it were not paid within 21 days?—To the occupier do you mean?

4239. Yes?—I have never given the subject any consideration.

4240. Can you form any opinion what would be the effect of such a power?—I do not think that it would make much difference in a parish like St. Pancras.

4241. You do not think that the object of obtaining a discount of 5 per cent., would induce a prompt payment and save expense in collectors?—I do not think it would. It might, in the instance of people who are well to do, much more so than in the case of tradesmen; I hear the collectors say that the tradesman likes to keep his money as long as he can in his business.

4242. Mr. *Villiers.*] Did I rightly understand you to say that you were not under the Union Assessment Act?—We are not.

4243. But you have been brought under the operation of the Metropolitan Poor Law Act of 1867; you are subject to the jurisdiction of the Poor Law Board?—The guardians are, but the guardians have nothing to do with the laying or collection of the rate.

4244. But you are just like any other place in London, subject to the operation of the Poor Law Board?—As far as the maintenance and relief of the poor are concerned.

4245. But under what circumstances are you exempt from the operation of the Union Assessment Act, because you have guardians now?—The vestry, by the Select Vestry Act, have the power of making and levying rates.

4246. You had a local Act, and were, to a certain extent, independent of the Poor Law Board?—Yes.

4247. You are now subject to it, and I want to know why the guardians do not appoint an assessment committee, as in the City of London?—The St. Pancras Act is not repealed, as far as regards the levying of the rates. The guardians make an order for the monies which they require; they have nothing to do with the levying or collection of rates.

4248. Do you understand that to be a discretion which the Poor Law Board have used in the matter, or do you suppose that their powers are limited merely to the maintenance and relief of the poor, and that they have no jurisdiction over the assessing and the collection of the rates?—I think that they have no jurisdiction over the assessing and collection of the rates.

4249. Then the assessment of property in St. Pancras proceeds on a different principle from the principle followed in those parishes or unions subject to the Union Assessment Act?—Yes.

4250. Have any steps been taken to re-assess the property in St. Pancras since the Union Assessment Act?—The last re-assessment was some considerable time ago.

4251. That Act was passed in 1863?—Yes; it has not been re-assessed since that. The latter end of 1861 was the last general re-assessment.

4252. What was the basis of assessment then; was it the same as that of the county, or was it peculiar?—I do not really understand the question.

4253. The property in St. Pancras is liable to the county rate?—Yes.

4254. I ask whether they take the same valuation for the county and the parish?—No, I think not; the county assess on their own assessment.

4255. This assessment in 1861 was made by a committee of the vestry?—Yes.

4256. And you have no doubt, have you, that the

Mr. *F. Plaw.*

30 April 1868.

the value of property has increased very much since 1861 in the parish of St. Pancras?—Very much, but the increased value is added to each rate.

4257. Who makes the assessment for the increased value?—The committee appointed by the vestry do so each half year.

4258. Do you mean a fresh valuation of the whole property?—Not of the whole, but new property, and property to which additions have been made.

4259. But my question had reference to the increased value of existing property and rateable?—There has been no general reassessment since 1861 of the whole of the property.

4260. There is no intention, is there, to reassess the property in St. Pancras?—I have not heard of any on the part of the vestry.

Mr. WILLIAM WRIGLEY, called in; and Examined.

Mr. *W. Wrigley.*

4261. Mr. *Hibbert.*] YOU come from Oldham, I believe?—Yes.

4262. And you were a collector of rates some years ago?—Yes.

4263. How long were you a collector?—Four years.

4264. In what year did you cease to be a collector?—In the year 1852.

4265. And since that time have you paid considerable attention to parochial matters, and to the collection of rates?—Continually.

4266. From the time when you ceased to be a collector up to the present time, your attention has been drawn to that subject?—Much so.

4267. In your professional capacity as an estate agent, you also have had your attention drawn to it?—Yes.

4268. In coming here to give evidence upon the system of the collection of rates in Oldham, you refer, I suppose, to the municipal borough of Oldham, and not to the Parliamentary borough?—To the township of Oldham.

4269. Will you state what the Parliamentary borough of Oldham consists of?—It consists of the four townships of Oldham, Royton, Chadderton, and Crompton.

4270. Does any principle of compounding exist in any of those townships?—None whatever.

4271. Will you state the population of the township of Oldham?—In the census of 1861, it was 72,334; but now it is estimated at between 80,000 and 90,000.

4272. Who are the persons who lay and collect rates in the township of Oldham?—The overseers, and churchwardens, and the town council.

4273. What rates do the overseers collect?—The poor rates only.

4274. And what rates do the town council collect?—What they call the borough rate, and the water rate, which last is laid upon the owners.

4275. The council collect the borough rate, you say. Is that levied upon the poor rate assessment?—It is levied upon the gross rental of the poor's rate.

4276. Can you state what the rateable value of the property in the township of Oldham is?—The rateable value of the property in the township of Oldham in the rate last balanced is 190,029 *l.*

4277. For what rate was that?—It was laid on the 10th of January 1867. The gross rental in the valuation list for that rate is 283,202 *l.* 10 *s.*

4278. What was the last rate of which you can speak which has been completely collected?—The rate laid the 10th January 1867.

4279. What was the amount of that rate in the pound?—1 *s.* 6 *d.*

4280. And what amount would that be calculated to produce?—The amount of the rate itself was 14,252 *l.* 3 *s.* 6 *d.*

4281. What portion of that has been collected?—When the book was balanced, 12,404 *l.* 13 *s.* 3 *d.* had been collected.

4282. That amount of 14,352 *l.* 3 *s.* 6 *d.*, which is the total amount of the rate, is directly assessed upon every occupier in the township?—Every occupier.

4283. What number of occupiers are there?—The number of assessments in that rate was 17,804.

4284. Can you tell me what proportion of those may be considered to be of houses under 10 *l.*, or can you state any other figure?—I could not give you the exact number, but certainly over two-thirds of that number would be under 6 *l.* rateable value, under 10 *l.* rental.

4285. You say that 12,404 *l.* has been collected; how much was excused on the ground of poverty?—£. 220 2 *s.*

4286. How much was lost by empties, removals, and other causes?—£. 743 1 *s.* 9 *d.*

4287. And was there any balance carried over to the other rate?—Recoverable arrear of 1,262 *l.* 4 *s.* 6 *d.*, was carried forward.

4288. That recoverable arrear, I presume, is what you expect to obtain?—No, it would not all be recovered; perhaps two-thirds of it would be recovered. I do not think more than that, but about that.

4289. Does a proportion of that 743 *l.* 1 *s.* 9 *d.* arise from over assessments or anything of that kind?—Some little of it would, but not so very much of that portion.

4290. Where you have property assessed against which there is an appeal, what amount would that be included in?—In the irrecoverable, the 743 *l.*

4291. What number of persons does that 220 *l.* 2 *s.*, which has been excused, represent?—812.

4292. What class of people do those come from?—The very poorest, and mostly occupying very small tenements.

4293. Would they be persons inhabiting under 6 *l.* rateable value?—Yes, every one of them.

4294. What plan is adopted in Oldham with respect to excusals?—They all are excused by the magistrates.

4295. Are all those persons who are unable to pay rates summoned to appear before the magistrates?—Not all of them; but the guardians recommend parties in receipt of relief to be excused, and the magistrates sign the list.

4296. Then the names of those to be excused, are brought before the guardians?—Not all of them; only those in receipt of relief.

4297. What is the case with respect to the others who are not in receipt of relief?—They are summoned before the magistrates, and if on inquiry into their cases the magistrates and over-

Mr. *W. Wrigley.*

30 April 1868.

seers think that they ought to be excused, they are excused at once.

4298. What number of persons would be summoned before the magistrates during this year for the rate of 1867?—In the year 1867 (but of course it would include some portion of the rate laid in January 1866) there were 3,386 summonses applied for; they would not all be actually issued.

4299. You say that number of summonses were applied for, but you do not mean that all those summonses were issued?—Between the application being made to the magistrates, and the summonses being issued, a number of them would pay their rates.

4300. Is it the case that where the summonses are issued a number of people pay the rates after they receive the summonses, before the day for the hearing?—That is very common indeed to pay the rate before the day for hearing.

4301. Therefore, by the mere presentation of the summonses, you obtain the rate in those cases?—Yes.

4302. What number of people would actually go before the magistrates this year?—Not one-half of the number summoned; not more than half.

4303. Do you know, from your own experience, that there is any difficulty in collecting the rates from the occupiers of small tenements who pay their rent weekly?—There is no very great difficulty in that.

4304. Has there ever been such a difficulty in collecting the rates from the occupiers of small tenements as to lead the people of Oldham to desire the Small Tenements Act?—I think that the people of Oldham are almost unanimously against it. And I may just say, in reference to that question, that a deputation from the hamlet of Lees appeared before the Boundary Commissioners, and applied for Lees to be included in the boundary of Oldham. I was conversing with the principal person of that deputation last Tuesday, and he said that his only reason for forming one of that deputation was to get rid of the system of compounding which they had in the hamlet of Lees by getting it attached to the borough of Oldham.

4305. They having the Small Tenements Act in operation in the hamlet of Lees, thought that they would get rid of it by Lees being added to the borough of Oldham?—Yes.

4306. Do you know the reasons for which they wish to get rid of the Small Tenements Rating Act?—I believe that they considered, as we do in Oldham, that rating people directly to the rate begets a more healthy state of public feeling, that more attention is devoted to the expenditure of the money.

4307. You think that when people pay rates directly they care much more about the mode of the expenditure?—I think very much so, in my experience.

4308. Do you know generally with regard to the Oldham people, that they do take an interest in the local expenditure?—Yes.

4309. Can you speak with respect to any other year besides the year that you have named?—Yes; I can speak to the collection of the rates for 19 years before.

4310. What year do you go back to?—The first year that I go back to is 1848, the introduction of the Poor Law; there were no regular accounts kept up to that time.

4311. From 1848 up to what time can you speak?—Up to 10th January 1867.

4312. Have you returns showing the rates laid in those several years?—Yes.

4313. And the amounts collected, and the amounts excused, and the empties, and the amounts carried forward?—Yes.

4314. Would you lay those returns before the Committee?—Yes (*the same were handed in,* vide *Appendix*).

4315. In those returns there is a large amount of loss which was excused during the cotton famine?—Yes.

4316. Could you give any statistics or returns with respect to the four or five years during the cotton famine?—For the years 1860, 1861, 1862, 1863, and 1864. I have a statement here showing the amounts of the rates laid, and the amount collected.

4317. During those five years of course the pressure upon the small occupiers was very great, was it not?—Yes; such as never was experienced in Oldham before.

4318. Do you know whether very great difficulty existed in obtaining the rates, or in carrying out the system of excusals during that time?—No, there was no difficulty experienced.

4319. Can you tell me the total amount of rates laid during those five years?—The total amount of rates and arrears of former rates was 158,181 *l.* 18 *s.* 9 *d.*

4320. Of that amount how much was collected?—£. 136,521. 18. 10.

4321. During the same time, what amount was lost by excusals?—£. 8,754. 9. 2.

4322. And what amount was lost by empties and removals and so on?—£. 12,755. 0. 3.

4323. Does that balance up the amount of 158,181 *l.* after arrears carried forward?—Yes; 150 *l.* 10 *s.* 6 *d.* was arrears carried forward.

4324. Can you tell me, supposing that the Small Tenements Act had been in operation during those five years, what would have been the amount which would have been allowed to the owners?—The total rates on tenements under 6*l.* rateable value would have been 47,154*l.* 1*s.* 4*d.*, and of course in the ordinary system of composition one-half of that would have been allowed.

4325. Mr. *Villiers.*] It is 75 per cent. that the landlord is to pay in the Act?—If the owner undertakes to pay for all property, whether occupied or not, it is one-half.

4326. Mr. *Hibbert.*] What would have been allowed under composition?—£. 23,577. 0. 8. would have been allowed on the composition of those tenements.

4327. What would have been the amount that would have been lost in respect of houses above 6 *l.* rateable value?—£. 5,760. 4.

4328. That was the amount really lost on persons occupying above 6 *l.* rateable value?—Yes.

4329. Can you tell me the total amount lost during those five years by the direct system of ratepaying?—£. 21,584. 14. 8.

4330. Lost by excusals, empties, and appeals you mean?—Yes.

4331. What is the amount that would have been lost, if the place had been under the Small Tenements Rating Act?—We may add the 5,760 *l.* to the 23,577 *l.*

4332. You add the amount which was really lost in respect of persons occupying houses above 6 *l.* rateable value to the allowance which would have

have been made to the owners of property under 6 *l.* rateable value?—Yes.

4333. What does that amount to?—£. 29,337.

4334. Therefore the loss, if the Small Tenements Act had been in operation in Oldham, would have been 29,337 *l.*?—Yes.

4335. But the actual loss under direct rate-paying in the worst times that ever occurred in the town, perhaps, was only 21,584 *l.* 4 *s.* 8 *d.*?—Yes; leaving a balance to the advantage of the township of 7,752 *l.* 10 *s.* over the compounding system.

4336. During that five years of pressure, was there any great outcry on the part of the poorer ratepayers against the payment of rates?—No.

4337. Do you know whether in the town of Oldham any arrangement is made by which the landlords relieve the tenants from the trouble of paying the rates?—I do not know of a case.

4338. It is customary, you think, for the occupiers to pay their own rate?—I think that has been the invariable rule.

4339. Can you tell the Committee the plan which is generally adopted by the collectors for collecting the rates from these poorer occupiers?—I do not know of any other thing beyond delivering a notice and making demand for payment.

4340. Take the first step; they deliver the notice?—Yes.

4341. And they leave it at the house, of course, for some time?—Yes.

4342. After the delivery of that notice, when do the collectors call again upon the occupiers?—That is left a great deal to their own discretion, so as they keep the town supplied with funds.

4343. Do you know whether they receive the rates of the smaller occupiers in instalments?—In ordinary times it is not general.

4344. Weekly occupiers have no difficulty in paying their rates in full?—If it is not a time of great distress, the rate is generally paid in full at once.

4345. How often is the rate laid in Oldham?—There are no stated times.

4346. But what is the average time, would you say, in which it was done?—Latterly there has been one a year, but there are no stated times, as those tables will show; they are laid just as they happen to be wanted.

4347. How many rates were laid during any of these years during the cotton famine?—In 1862 there were three.

4348. During that time, had the occupiers any arrangement with the collectors for payment by instalments?—Yes; there was an arrangement that they should pay half at once, and the form of receipt was prepared in that way for that rate.

4349. But under the ordinary state of affairs, the receipt is merely made out for the payment of the rate in full?—Yes.

4350. And you think that there are few cases in which the occupier asks to pay his rate by instalments?—In ordinary times it is very seldom allowed.

4351. Can you speak with reference to the three other townships in the Parliamentary Borough of Oldham?—I can give no particular positive information as to them.

4352. But do they act in the same way as in Oldham?—Yes, and they have little difficulty, because they have more than double the area of the township of Oldham, in those three townships, and there was only a population of 19,000 in all the three in 1861.

4353. Do you think that in the collection of rates in those three townships they have any difficulty in getting them from the poorer occupiers?—No, not so much difficulty, I should think, as in a town like Oldham, and that difficulty is but small with us.

4354. Your own opinion is, that the present system is a desirable one?—Yes, and I think that that is the opinion of the people of Oldham.

4355. Mr. *Villiers.*] Pray how is it ascertained that the people of Oldham, by which I presume you mean the poor ratepayers, prefer this system to the system of compounding?—That has never been brought publicly before the township; but in conversation and in mixing with people, I never heard anybody express an opinion in favour of the compounding system, but rather the other way.

4356. But these poor occupiers are tenants, are they not, of persons who own their houses?—Many, mostly so.

4357. Is it the owners of the houses whose opinions you represent here or the occupiers?—The occupiers.

4358. And are we to understand you clearly that the occupier has a preference for paying the rate at Oldham?—I believe that the people prefer to pay.

4359. And I think you said that it engendered a healthy state of feeling?—Of opinion respecting the expenditure of money.

4360. And that the people of Oldham took an active part in controlling the expenditure?—They take an active part in parochial matters, in voting on these subjects when there is anything to vote upon.

4361. They elect the guardians of the poor?—Yes.

4362. The guardians of the poor are supposed not to be very rigid in the administration of the Poor Law at Oldham, I believe?—Well, they have the character of not being as rigid as in some districts.

4363. I think that they never applied any labour test to the poor when they were relieved?—Well, they did in the time of the cotton famine, and they do now to a certain extent, I believe.

4364. But it has been a subject of grievance or dispute, has it not, as to whether they should submit the people to a labour test when they seek relief?—Yes, some of the guardians have opposed it.

4365. But the people who elect the guardians have stipulated that they should not have the labour test applied, have not they?—I do not know that there has ever been a contest on that principle.

4366. Have you never heard that it was a sort of stipulation in the election of a guardian, that there should not be a labour test?—I never heard of any condition of that kind being made.

4367. But you know it to have been the practice not to relieve them on that system?—I know that the people of Oldham had a strong feeling against the introduction of the Poor Law.

4368. Were they as anxious to reduce or control the expenditure before the new Poor Law as since?—Yes, I should think they were.

4369. Was the Poor Law well administered formerly; was the town satisfied with it?—I

Mr. *W. Wrigley.*

30 April 1868.

cannot say very much upon that subject; it was before I took much interest in the matter.

4370. You have heard, perhaps, that there was a reckless expenditure there before, and that the accounts were ill kept?—The accounts were ill kept, but still the expenditure was not extravagant, because the people are complaining now that the rates are increased to what they used to be.

4371. Mr. *Hibbert.*] With respect to the number of collectors and the amount paid, what is the number of collectors for the township of Oldham?—Three.

4372. And what amount of annual salary is paid to them?—There are two at 100*l.* a year each, and one at 140*l.*

4373. The whole amount is 340*l.*?—Yes.

4374. And there is no difficulty with that small number of collectors in collecting rates from the poorer class of occupiers?—I never heard any.

4375. Mr. *Villiers.*] Is it the increased poverty of the district that has caused the rates in Oldham to be higher than they were?—No, I think not; I think that Oldham is wealthier than it was.

4376. Do you account in any other way for the increased expenditure in Oldham?—Perhaps a part of it may be owing to the action of the corporation, but that is now separated from the poor rate, or else what they call the borough rate used to be collected with the poor rate; it has not been for some two or three years now.

4377. Are there a great number of persons receiving relief at Oldham?—I do not know that there are more than in towns of a similar description, but I cannot say the number.

4378. But as far as you know, there is not less poverty there than in any other district of the same character?—No; I should think not much less.

4379. Do these people, who receive relief in about the same proportion as they do in any other place in the neighbourhood, pay the rates?—No; people in receipt of relief are not asked to pay the rates, that I am aware of.

4380. Most of the working men are occupiers of small tenements, are they not?—Yes; all of them, nearly.

4381. Could you give us the number that are receiving out-door relief at this time?—I could not.

4382. Is it that all those persons are exempted upon applying to the magistrate, or that no rate is demanded of them?—They are generally exempted by the magistrates on the recommendation of the guardians.

4383. Then there is a list made out of those who receive relief?—Yes; if they are ratepayers.

4384. Who would be liable to pay the rate under the composition; it would be the owners of these houses, would it not?—If there were composition it would.

4385. Are the rents pretty low in Oldham?—The rents generally will average from 2*s.* 6*d.* to 3*s.* 6*d.* a week; there are a great many houses in Oldham at 3*s.* 6*d.* a week.

4386. You were asked about the state of Oldham during the cotton famine; did Oldham not receive any relief from other sources than the rates?—Yes; Oldham received relief from the Mansion House Fund and from the fund at Manchester, the central relief fund.

4387. Otherwise there would have been much more lost in the payment of the rates, would there not; you would not have been able to have collected the rates so well if the people had not been relieved from these different sources?—Very few people who were receiving relief either from the guardians or the relief committee would be called upon to pay their rates; they would be generally excused, as the return which I have handed in of the number of parties excused in those years, and the amounts excused, would show.

4388. But the persons distressed at that time were not ordinary paupers, but persons thrown out by extraordinary circumstances?—Yes.

4389. And from those people you could not have collected any rates if they had not been relieved, could you?—I do not think that the people relieved would be asked for rates at that time, at least they would be excused them.

4390. Were not a great portion of the people who are employed at the mills in ordinary times thrown out of work during those years?—Well, the distress was not so severe at Oldham as in some places, by a good deal.

4391. I think there were some public works established there; there was a park made, was not there?—Yes.

4392. And that gave employment to a good many people which enabled them to pay the rates?—Yes.

4393. Did I rightly understand you to say that about 800 persons were annually excused?—No; I said that in the rate laid on the 10th of January 1867, 812 persons had been excused from payment of that rate.

4394. Was that the rate for the year?—Yes.

4395. Therefore, for that year they were excused?—For that rate they were excused.

4396. Are we to understand you to say that the practice at Oldham is to make one demand for the rate for the whole year, and that generally speaking that rate was at once paid?—The rates at Oldham are not laid for the whole year. That is a matter, you may say, of accident, to a great extent. In one year you will see that there was no rate at all laid, namely, in the year 1865.

4397. But was there no estimate made of what would be required by the parish?—Yes; the clerk to the guardians would send to the overseers his estimate of what he would want, and the overseers would see whether from the rate then in existence they thought they would collect enough, and if they thought they would, they would not lay one.

4398. But the rate is determined upon first, that is to say, that they make one rate whenever it is needed, and that sum is demanded at once from the ratepayer, is it not?—It is the general practice to do so.

4399. And you find that these poor ratepayers are generally ready to pay the whole amount for the year?—Well, they generally do.

4400. Do they never change their occupation in the course of the year?—Yes, they do.

4401. Three or four times perhaps in the year?—Well, some of them may, but that is not very general.

4402. But if a man has paid the whole rate when it was demanded of him in the beginning of the year, he has paid for what he has not had any value for, if he goes out a week after?—Yes, that is so, I know, and that may be a hardship.

4403. But it is submitted to?—There is no other way.

4404. But

4404. But they prefer that still to a composition which would not expose them to that hardship?—Well, the cottagers generally are not forced to pay their rates quite so early as that.

4405. But you have some experience of making a demand for the poor rate for the year, and I thought we collected, from what you said, that generally speaking there was very little difficulty in collecting it?—There is no great difficulty in getting it.

4406. I presume that there will be a great number of persons who will get upon the register this year, because they have paid their rates?—Yes, we expect a very great accession to the register in Oldham.

4407. Everybody who has paid the rates for which he is liable for the six months, is it not, previous to a certain date, will be upon the register?—Yes.

4408. What will be the addition that you think you will have in Oldham in consequence of people having been rated and paid their rates, and being entitled, in consequence, to be on the register?—Well, it is a matter of opinion. I myself think that there will be some 7,000.

4409. And those 7,000 would be proved to have paid all the rates?—Yes.

4410. You do not say that there has been any meeting in Oldham with respect to adopting a Compounding Act?—No, there has not been any meeting in Oldham.

4411. In fact, the poor people do not know anything about a Compounding Act?—Oh yes they do. We have it in adjoining townships and parishes; they know something of it.

4412. You said that there was a deputation to the Boundary Commissioners from a neighbouring parish, I think?—The hamlet of Lees.

4413. And that deputation asked that they might be included in the borough in order not to be under their Compounding Act any longer?—That was what the principal person on that deputation told me last Tuesday.

4414. Who appointed that deputation?—I suppose that they appointed themselves. There was a meeting called in the hamlet of Lees, and I think that there were about 100 persons who attended it, and there was a small majority against being attached to Oldham. A deputation representing the minority, or professing to represent them, came before the Boundary Commissioners, requesting that they might be attached to Oldham, and the head of that deputation told me that that was his only motive.

4415. Then he spoke for himself?—And the others.

4416. But you do not really know that the poor people in that hamlet wish to be made liable for rates themselves, and that the owners of the cottages should cease to be so?—I do not.

4417. And you say that the opinion of the poor people in Oldham has never been taken on the subject?—Not in a public meeting.

4418. Mr. *Shaw Lefevre.*] Is this gentleman from a neighbouring hamlet, who expressed his opinions so strongly in favour of the abolition of compounding, an owner or an occupier?—He is an owner (a mill-owner, in fact) and occupier too, but I do not know whether he is an owner of cottage property; it is Mr. Atherton I allude to.

4419. Is he he a large owner of property? Tolerably.

4420. How long is it since you were yourself connected with the parish in the collection of rates?—In 1852, I was.

4421. Since that you have been an estate agent?—Yes.

4422. Do you manage any estates with large cottage property?—One estate with over 50 cottages, and another with over 20; something like 100 altogether.

4423. What is the general rental of those cottages?—They vary between 2 *s.* 6 *d.* and 3 *s.* 6 *d.*, many at 3 *s.* and 3 *s.* 6 *d.* a week.

4424. How many houses are there altogether assessed under 10 *l.* value in Oldham?—I could not give you the exact number, but there will be at least two-thirds of the houses in Oldham that will be under that.

4425. Is it not the case that a very large proportion of the houses in Oldham are under 10 *l.* rateable value, because you say that two-thirds are under 6 *l.* rateable value?—Under 10 *l.* rateable value, there would be a very great proportion.

4426. Is not the number of Parliamentary electors at present small in proportion to the population of Oldham?—At present there are about 3,000.

4427. Is it not the fact that the assessment of houses of Oldham is very low?—The gross estimated rental professes to represent the actual rental of the property.

4428. Is it the fact that the assessment generally is very low in Oldham?—I should say it is as high as it well can be, because the assessment last made was made upon the rental collected from the occupiers.

4429. Do you know what the number of burgesses in Oldham is?—I do not know at present exactly, but it will be somewhere about 8,000.

4430. Out of 17,000 householders?—Yes.

4431. As agent managing these properties in small cottages, have you never been asked by the tenants to let them, subject to the landlord paying the rates?—Never.

4432. That has never been the case with you?—No.

4433. Not within your knowledge?—No.

4434. Are there no cases of landlords agreeing to pay the rates for the tenants?—No.

4435. You have never been called upon to do it?—No; but sometimes when a person comes from Manchester, or one of those places where they have been used to doing it, he says he would prefer it.

4436. People coming from Manchester and other towns have sometimes said that they would prefer it?—Yes.

4437. What has been your answer?—My answer has been that there was no such system in Oldham.

4438. It never has been the custom of Oldham?—No, it never has been done.

4439. Is the population of Oldham a stationary one as regards the workmen?—Pretty generally so; still in a manufacturing town, like Oldham, there are a good many changes.

4440. Do workmen go into other towns, and come to Oldham from other places?—Yes; in the machine trades most so; the factory operatives are more stationary.

4441. Mr. *Villiers.*] What is the lowest value of tenement that is ever put upon the rate; there is nothing exempt, is there?—Nothing exempt.

4442. Are there any tenements of 2 *l.* value a year?—

Mr. *W. Wrigley.*

30 April 1868.

year?—Yes, there will be some as low as that, I dare say; 1 *s.* a week, at any rate.

4443. No class of property is exempt?—None is exempt.

4444. Is it so that some of the manufacturers there are owners to a very great extent of these cottages?—Some three or four have a considerable number of them.

4445. Three or four hundred of them?—No; the largest owner I know has about 120.

4446. And their own men live in these cottages; they employ these men that live in the cottages?—Some of them; they do not employ them all.

4447. It is a favourite investment with some people to have these cottages?—Well, it is mostly old firms; employers at the present time are not very partial to them.

4448. Mr. *Shaw Lefevre.*] How do you account for the number of burgesses being so small in proportion to the number of householders?—Well, in the years of the cotton famine, a great many people would be excused, and, moreover, it takes three years' residence before they get their rights after paying the rate.

4449. The average of excusal during the cotton famine, I understood you, was something under 1,500 *l.* a year?—Yes.

4450. Mr. *Hibbert.*] Would not the three years' residence required reduce the number of burgesses?—Yes, the three years' residence reduces the number.

4451. Mr. *Shaw Lefevre.*] Is it not, as compared with other municipalities, a very small proportion of burgesses, 7,000 out of the 17,000 householders?—There will not be 17,000 householders, but 17,000 assessments.

4452. But still the number of householders must be closely approaching that?—In the census of 1861 (they will be more, considerably, now) the number of houses in the township was 14,000.

4453. Mr. *Goschen.*] Have you ever seen the electoral statistics with regard to Oldham that were published?—Yes.

4454. Do you remember the number of those belonging to the working classes on the register at Oldham?—Somewhere between 100 and 200.

4455. Are you aware that that is a very small number as compared with other towns of the same population?—No, I cannot say that I am.

4456. You have not given your attention to that point?—No.

4457. Is it not the fact, that at Oldham, house rent, as compared with wages, is very cheap as compared with many of the other manufacturing towns in the north?—I dare say it is cheap in Oldham, from the simple fact that a very great number of working men build their two, three, or four houses by making use of building clubs and other modes.

4458. A large number of working men build their two, three, or four houses which belong to them?—Yes.

4459. And that is a peculiarity of Oldham, and Oldham is distinguished by that from many other towns?—I know that there are a very great number of owners in Oldham.

4460. It is less a custom in Oldham for there to be proprietors of a large number of cottages, but there are more small owners in Oldham than in other places of the kind?—Yes.

4461. So that it would be natural that at Oldham the convenience of collecting rates through the owners would not amount to so much as at another place where the owners possessed a very large number of cottages?—No, it would not.

4462. The occupiers and the owners are nearer to each other there?—Yes; they are nearer to each other in the cottage property.

4463. Therefore the working classes at Oldham are in a comfortable position, and a great many of them own their own little houses?—Yes.

4464. In that way, of course, there are not so many that are crowded together in an alley, or in crowded parts of the town, as is the case in other manufacturing towns?—No; in only one or two localities does anything of that kind occur.

4465. Generally, for the amount of population, the cottages are pretty widely spread over a large area?—Yes.

4466. Which of course increases the facility of collecting from the occupiers; they each live in a little house, easily ascertained, and not in large blocks of buildings together?—Yes.

4467. Mr. *Flwyer.*] Then there is considerable advantage to the operatives in Oldham, from the number of cottages there being adequate to the demand, an advantage in the shape of low rents. I understood you to say, in reply to the right honourable Member, that the rents you thought were low in Oldham, as compared with other places?—I do not know what the rents are in other places, but for a four-roomed house in Oldham, a house with a kitchen and two bed-rooms, the rent is generally 3 *s.* 6 *d.* a week.

4468. I understood you to say that you thought rent was reasonable in Oldham?—Yes, I think it is reasonable.

4469. And that arises from the fact of the operatives, a good many of them, having invested their savings in the purchase of land, and the building of houses for themselves?—Yes; there are great numbers among the working men who are owners of cottage property.

4470. You are aware that in other towns where the compounding system is in operation, owners living in their own houses are not generally allowed to compound for the rates?—I am not aware of the practice in other towns.

4471. That is a well known fact, is it not?—I cannot say; I do not know it.

4472. Would it not be to the disadvantage of the owner, being also an occupier, if he was not allowed to compound for his rates, compared with a man who being an owner was able to compound, and therefore to derive an advantage which the other man did not?—Certainly, if that is the law, it must be so.

4473. Then, do not you think it possible that one reason which has encouraged operatives to lay out their money in the building of cottages in Oldham, may be that fact, that a man lays it out there without the prejudice which does work against him in other towns, namely, the prejudice or disadvantage of being not allowed to compound, whereas other landlords would be allowed to compound?—No; I do not think that that induces him to lay out his money in Oldham.

4474. Do not you think that, in building tenements, it is an element of consideration what charges and expenses follow upon those tenements when they are built in the shape of rates. Is it not a matter that a man considers in building a cottage or a house, what liabilities he will incur by doing so?—It must be a matter of consideration with all parties in it, but a working man

man in Oldham would not go into other towns to build his house simply on that account.

4475. But inasmuch as in other boroughs where owners are relieved from a part of the rates by composition, the rate must be higher to the man who builds his own cottage, and occupies it himself; is there not an inducement for him in Oldham rather to build cottages, because there he will have a less amount of rate to pay, by reason that other owners are not excused from paying rates by composition?—I do not think that that could influence him.

4476. You do not think that that would enter into his consideration?—No, I do not think it would.

4477. You can suggest no special reason why in Oldham it has been more the custom than in most other towns for the operatives to lay out their money in building cottages for themselves?—No.

4478. Mr. *Paull.*] You said that there was a deputation to the Boundary Commissioners from the hamlet of Lees?—Yes, it is in the parish of Ashton-under-Lyne.

4479. Asking that they should be united to the borough of Oldham?—Yes.

4480. And that one great desire which they had was that by that means they should get rid of the compounding which prevailed?—Yes.

4481. Do you happen to know what objections they urged against the system of compounding?—I did not ask the question, the person I referred to did not give any reasons beyond that.

4482. You do not know whether Mr. Atherton, the millowner you spoke of, objects to compounding?—He does.

4483. You never happened to hear why they would be glad in that township to get rid of it?—I did not.

4484. Mr. *Goschen.*] Is not Oldham a place where the co-operative system has taken root considerably?—Yes, there are some very large co-operative stores there.

4485. Which is another evidence of the intelligence, and of the prudent spirit of the operatives, is it not?—Yes. And I may say that one of the largest mills, not in the township of Oldham, but just adjacent, is in 5 *l.* shares, and owned, to a great extent, by the working classes.

4486. And you think it reasonable, do you not, to infer that in proportion to the intelligence and habits of prudence of the operatives, they would be more likely to be in a position to build houses of their own than where they are less advanced socially?—Well, I cannot claim the merit of our being more advanced in Oldham; I can only state the fact that the working men do that.

4487. That they both join co-operative societies, and that they build houses for themselves?—Yes.

Monday, 4th May 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.	Colonel Hogg.
Sir Michael Hicks Beach.	Mr. Kekewich.
Mr Goschen.	Mr. Shaw Lefevre.
Mr. Hibbert.	Mr. Paull.
Mr. Hodgkinson.	Mr. Villiers.

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

Mr. FREDERICK PARKER, called in; and Examined.

Mr. *F. Parker.* 4 May 1868.

4488. *Chairman.*] Do you hold any official position in Northampton?—None beyond being a member of the Board of Guardians.

4489. From that position I suppose that you can give us some particulars as to the rateable value and rates in Northampton, can you not?—I have endeavoured to get at the whole of that information, and I think I shall be able to give it you pretty accurately; I may, perhaps, in order to assist you in the commencement of this matter a little, hand in some correspondence that I had with our journal affecting the Small Tenements Act considerably, giving a detailed account of a particular rate and of the effects of that rate (*handing in the same to the Committee*).

4490. Is Northampton a union in itself?—No, it is not; it comprises 13 other outlying parishes.

4491. How many parishes, then, out of that union are there in the borough of Northampton?—Five: they are All Saints, St. Giles, St. Andrew's, St. Peter, and St. Sepulchre.

4492. And does the borough of Northampton comprise any other parish or place, except those five?—It does not at present.

4493. What is the population of the borough of Northampton?—The population now would be, I should imagine, close upon 38,000.

4494. What bodies are there that levy rates in the borough of Northampton?—The overseers are the only persons that make rates, but we have a local Act under a body, called the "Paving and Lighting Commissioners"; they make rates upon the inhabitants, subject to certain conditions, and they make those rates by copying the poor rate books.

4495. They take the same assessment under which the poor rate is levied?—Yes; but the rating under the Paving and Lighting Act varies according to the quality of the pavement, and all ratepayers at 8*l.* and under, come within the Act of Parliament which provides for the compound.

4496. Those rates are levied, I understand you, under a local Act?—Yes, the 6 & 7 Vict., which was passed in 1843.

4497. Can you state the clauses, or provisions in that local Act, which relate to the composition that you speak of?—First, I will give the powers under which the owners are compelled to pay rates, under the compound system. The 240th section is this: "And be it enacted that the owners of all rateable property, within the limits of this Act, the yearly rent or value whereof respectively shall not exceed 8*l.*, shall be rated to and pay the rates by this Act directed to be made instead of the occupiers thereof; but such payment by the owner shall not in any manner affect or prejudice the right of any occupier to the enjoyment of any franchise to which he may be entitled within the said town and borough."

4498. That refers to the municipal franchise?—I believe both to borough and municipal. The landlord is to be charged at a reduced rate under the 241st section: "Provided always, and be it enacted, that whenever the owner shall be so rated, such owner shall not be liable to pay more than two-thirds of the rate by this Act imposed, and to be recovered in the same manner as is herein mentioned with respect to the recovery of rates." Then we go back to Section 233, where it states "That it shall be lawful for the occupiers of any rateable property to demand to be assessed for the same, and to pay the rates in respect thereof made under the authority of this Act; and the Commissioners shall assess every such occupier so long as he shall duly pay the said rates."

4499. Does that composition include empty houses?—No; there is an allowance made for empty houses from that.

4500. Will you state what that provision is with regard to empty houses?—It is simply a general enactment that it shall be deducted from the amount of the rate.

4501. But is there not anything in the Act relating to empty houses?—Section 248 apportions the rates on parties removing, and 249 enables the parties to be charged such portion of the rate as belongs to their occupation, and Section 250 goes to this: "Provided always, and be it enacted, that no house, building, land, tenement, or hereditament as aforesaid, shall be charged or chargeable with any such rate or assessment as aforesaid during the time the same shall be empty or unoccupied."

4502. So that empties are deducted?—Yes, they are deducted from the aggregate amount of the rate.

4503. That system of composition, with reference to the borough rate, of course is still in existence?—This is the lighting, and paving, and cleansing rate. The borough rate is collected from the poor rate. The practice is for the treasurer

surer to send to the overseer for a certain amount of money that he requires from each parish. The town clerk then serves a notice upon the officers, and the monies are taken from the poor rate.

4504. In fact, the borough rate is levied by precept on the overseers?—Yes.

4505. With reference to the lighting and paving rates, those are the rates of which you have just been speaking?—Yes.

4506. How many of those lighting and paving rates are levied in the course of the year?—Two, collected in two moieties each rate.

4507. At what times of the year are they levied?—There is no particular time; it is according to when the rate is made. The time of making the rate differs.

4508. How much in the pound did that rate come to for the year ending Lady-day 1868?—I am afraid I cannot tell you that; it is a board that I have not much to do with.

4509. Can you give the total amount of that paving and lighting rate levied in the year ending Lady-day 1868?—Yes; last year it amounted to 5,187 *l.* 11 *s.* 10½ *d.* That was in each rate, and therefore that would be doubled. Taking the one rate throughout the town would be that amount, and the second rate would be the same.

4510. Then that is about 10,000 *l.*—Something a little above 10,000 *l.*

4511. That is the only rate that is levied besides the poor rate?—Yes; but the borough rate is taken out of the poor rate.

4512. I believe that in the borough of Northampton the Small Tenements Act had been adopted with reference to the poor rate?—Yes.

4513. When was it adopted?—In 1863.

4514. Is the state of things before the adoption of that Act within your recollection?—Yes. I have been a resident in Northampton 35 years.

4515. First, I should like to have some evidence from you with regard to the state of things before the adoption of that Act. Have you the particulars of the last rate that was levied before the adoption of that Act?—No, I have not.

4516. Can you give us any information on that point at all?—No further than this, that I took very strong action in the parish in which I resided against the adoption of the Act, there was a poll taken, and the persons who were in favour of the compound were successful in their opposition.

4517. What parish was that?—St. Sepulchre.

4518. On what ground was the adoption of the Act resisted?—On this ground, as far as I took action and those with me, we believed that the parish would sustain some serious loss, and we believed that persons occupying 6 *l.* houses were quite as able in their position of life to pay taxes in full as the persons at 6 *l.* 10 *s.* And there was another very strong reason, namely, that from my own knowledge and notice of the matter, I was fully of opinion that the franchise would be most seriously interfered with by the adoption of the Small Tenements Act.

4519. Was the adoption of that Act resisted by ratepayers in other parishes besides St. Sepulchre's?—It was not.

4520. Was it adopted in the whole union?—No, I believe not, but I cannot speak to that positively.

4521. You only know that it was adopted in Northampton?—I only know of its being adopted in Northampton to my own knowledge.

4522. You have stated the general grounds upon which you objected to it, can you state from your recollection what sort of proportion of the rate levied upon that small property was actually collected before the adoption of that Act?—No, I cannot; there were always a great many summonses in Northampton. Our population consists, principally, of working shoemakers, and they are not the most provident people in the world. They used to give some considerable trouble in getting the rates.

4523. What is the rateable value of the property in the borough of Northampton?—The rateable value is 100,116 *l.* 9 *s.* 2 *d.*

4524. How many rates were made for the relief of the poor during the year ending Lady-day 1867?—Four in every parish, with the exception of one, and then there were four and a half.

4525. What was the rate in the pound of each of those rates?—In each instance 1 *s.*, except where there was a rate and a half, and there it was 1 *s.* 6 *d.*

4526. What was the aggregate amount of the rate in the pound of all the rates?—Four shillings in every parish but one, and there 4 *s.* 6 *d.*

4527. What was the total amount which those rates were calculated to produce?—I have been unable to get the answer from St. Peter's, except upon two rates. As far as it goes it amounts to 18,555 *l.* 5 *s.* 1 *d.* But, taking St. Peter's, which is a very regular parish, and a very small one, the two rates having produced 326 *l.* 7 *s.* 3 *d.*, I should imagine that, as nearly as possible, it would be the same amount in the other two rates. If you take it so, that would make it in round numbers about 18,880 *l.*

4528. That included, I suppose, the contribution paid to the borough rate?—Yes.

4529. What was the amount of that contribution?—The borough rate would amount to 4,374 *l.*

4530. And what contributions were made out of the poor rate for other purposes; towards the county rate for instance?—None at all.

4531. The borough rate was the only contribution from it?—The borough rate was the only money that was taken out of the poor rate.

4532. Mr. *Hodgkinson.*] No burial rate, for instance?—No, nothing of that sort.

4533. *Chairman.*] Has it been usual to enter the names of the occupiers in the rate-book under the system of composition?—Generally speaking, it has been the intention of the collectors to do that, but they have not always been successful, and I attribute that chiefly to the incorrectness in the way in which it is done. It is the practice to go round shortly before a rate is made to what is called correct the rate, but instead of going, as they should, from house to house, the parties have gone to different streets and called upon one person or another and got the information just as it might be given. The consequence has been that, within my knowledge, persons have been entered upon the rate who have been dead three or four years, or who have left the town two or three years; others have been left off the rate-book.

4534. But I suppose that, from the alteration made by the abolition of compounding caused by the Reform Act, it has been necessary to put the names of the occupiers in?—They will all appear now.

4535. Because they will all be called upon?—Yes. I am a Parliamentary agent there, and I am

Mr. *F. Parker.*

4 May 1868.

a house and estate agent, and consequently I have some very considerable practice amongst the people; I allude to that fact now because of the question which you have asked. It is just possible, paying as I do for my clients large sums of money for rates, that even now all the names of the parties might not appear in the rate-books, but I find that up to now the practice of the collectors has been to call on the occupiers and leave a demand note.

4536. How were the rates collected before the abolition of composition?—As far as the collector goes, in the same way that they are now, except that he then sent his note to the agent or the owner, stating what his demand was for whatever number of houses might be subject to the composition respectively.

4537. What was the staff of collectors employed?—Three only; one collector for two parishes, St. Sepulchre and St. Giles, another collector for All Saints and St. Peter, and a third collector for St. Andrews.

4538. And what was the payment made to those collectors?—The original payment made to the collector of All Saints and St. Peter was 100 *l.*, of St. Andrew 50 *l.*, and of St. Sepulchre and St. Giles 120 *l.*

4539. That made 270 *l.* in all?—Yes.

4540. What alteration was there when the composition was abolished?—The Board of Guardians met and taking into consideration, not so much the operation of collecting from house to house as the fact that they considered the collectors had been very insufficiently paid before, the board came to a resolution that they would increase the salary for All Saints and St. Peter from 100 *l.* to 140 *l.*, that they would increase St. Andrews from 50 *l.* to 90 *l.*, and St. Sepulchre and St. Giles from 120 *l.* to 200 *l.*, with the understanding that the collectors must not look upon this as a permanent matter. This was on 10th December 1867. That resolution was sent up to the Poor Law Board, and we had their answer stating that it must be distinctly understood that any increase whatsoever, as far as the extra labour supposed to be placed upon the collectors was concerned, was not to be binding.

4541. In fact, that it was to be a temporary arrangement?—Yes.

4542. You stated that the guardians originally looked upon it as a temporary arrangement?—Yes.

4543. Did they imagine that the trouble would be more at first that was caused by that arrangement than afterwards?—They thought that the Act might be altered, and, therefore, they did not like to fix it when the matter would perhaps resume its old course. I may state that when the Small Tenements Act came into operation, there was no decrease of the salaries of the collectors at all; they remained at the same salaries under less labour than they had when more labour was performed.

4544. You stated that the total amount which the poor rate was calculated to produce during the year ending Lady-day 1868, was about 19,000 *l.*?—Yes.

4545. What was the amount which the last rate levied under the system of composition was calculated to produce?—I cannot give you that; the last rate in one parish that was compounded was the 24th of May 1867. The next rate was the 28th September in the same parish; that was paid in full. In St. Giles's on the 28th May the rate was levied upon the compound, and on the 3rd September in full. In St. Andrew's rates were made in April and August upon the compound, and in October in full. In St. Peter the rate was made upon the compound in May, and in full in September. And in St. Sepulchre a compound rate was made on the 27th March, and the 2nd of July, and in full on the 4th of October.

4546. Mr. *Hodgkinson.*] Were those all the same amount in the pound?—They were all the same amount in the pound except the St. Andrew's rate, which was on the 4th October, and was 1 *s.* 6 *d.*; one rate and a half.

4547. *Chairman.*] Taking the last rate in each of those parishes that was laid subject to composition, what was the amount in the pound?—I cannot give you that for St. Peter.

4548. But there was one for St. Peter, was not there?—I could not get at that; I could not get the collector to give me any information, he being out, and the books locked up. The last rate under composition appears to have produced 4,148 *l.* 18 *s.* 7 *d.*, less the parish of St. Peter, which is a very small one.

4549. Is that the amount which was actually produced, or the amount that it was calculated to produce?—That was what it was calculated to produce, less the parish of St. Peter.

4550. Then we had better exclude St. Peter's parish altogether, had we not?—Yes. I have no way in which I could give you anything at all approximating the amount for that parish; but it is only a small parish.

4551. That figure is what the rate was calculated to produce?—That is what the rate was calculated to produce, as the last one under the composition system.

4552. How much did it produce?—There was very little deficiency. I cannot give you the whole particulars of it. When these questions reached me there was only a very short period to get at anything. I set three or four people to work, and did all I could to get the information.

4553. The amount of deficiency, you say, was very small?—Very small. There is little arrear carried forward from our parishes.

4354. To what was that arrear owing?—The arrear was owing from small holders, above the value of 6 *l.*; some few persons of larger assessments.

4555. Have you any calculation as to what that rate would have produced if you had added to the amount that you have given us the amount given to the owners for composition?—I will throw out St. Peter altogether, as I cannot give you any definite information on that. It appears that it would be about 4,516 *l.* 11 *s.* 10 *d.* That would be the whole amount that would have to be collected. On the 24th May, in All Saints, the rate was 1,650 *l.* 17 *s.*; the compound amounted to 100 *l.* 17 *s.* 5 *d.*

4556. What do you mean by the compound?—Where they paid one-half. We did not start with that, or else I should have stated that the compound with us is one-half, paying full and empty, and two-thirds if you allow for empties. The practice is in almost every instance to compound for one-half.

4557. Now, can you state what the allowance was which was made to owners for composition on that last rate?—The aggregate amount of it was 370 *l.* 7 *s.* 11 *d.*, which only paid one-half; consequently the parishes would lose by that system

tem just that same amount of money, less expense of summons.

4558. Composition was allowed on property below the limit of 6 *l.*?—£. 6, and under.

4559. Can you give us the number of tenements which were subject to composition?—If you could take as a criterion that the properties were about of the same value, there would be very little difference in the rates made. On the September the 28th rate, which was a full rate, I can give it you exactly; the properties at 6 *l.* and under were 3,453 *l.*

4560. Then you consider that all the property at 6 *l.* and under was subject to composition?—It was all subject to composition.

4561. Can you give us the total rateable value of those properties?—I do not think that I could. The full rating of that property at one shilling in the pound would have been 811 *l.* 12 *s.* 8 *d.*

4562. But I thought you stated that the allowance for composition was only 370 *l.*, and that half was the scale upon which they compounded?—Yes, if St. Peter's parish was taken out.

4563. Then would not that make the allowance rather more?—That makes the allowance more, which is a matter I cannot understand from the collectors' books and my own examination. Prior to publishing this statement, which has appeared in the newspaper, I examined the whole of the collectors' books, and took out the figures from them, but in my own opinion this statement of mine to which I have already alluded, is the more accurate of the two.

4564. Then you think that the allowance should have been about 400 *l.*?—Yes, 405 *l.* 16 *s.* 4 *d.* In that statement I have given for every parish what it amounted to, with the number of properties in each parish.

4565. Perhaps the difference is caused by including St. Peter's parish?—It will be partially; but at the same time the collectors seem to me not to carry forward exactly in their rates what occurs in the rate absolutely, but they carry it forward in another rate. I found on Saturday that there was an excused list, that had been the excused list of a particular rate. Upon referring to the rate-book I could not find some of the names and numbers of the people in the rate where they ought to be, and I discovered them in the next rate.

4566. Can you give the number of owners of that compounded property?—No.

4567. Does the number of tenements that you gave us include the parish of St. Peter or not?—It does.

4568. Then you must deduct that?—Yes, 142 you must deduct for that. That would be 3,311, after deducting St. Peter.

4569. Can you give the number of those tenements at a certain scale of value; I mean, beginning from 6 *l.*, 5 *l.*, 4 *l.*, and so on?—No; that is the form which Mr. Candlish moved for, and which is served upon our overseers, I presume.

4570. After the abolition of compounding by the Reform Act of course, as to all this number of tenements that you have given us under 6 *l.*, the occupiers of them would be liable to pay the rates themselves?—They were liable to pay the rates themselves.

4571. What was done by the collectors; did the collectors call upon them for their rates?—Yes, except in such instances as the agents might inform the collectors, that they were instructed by their clients to pay as usual. You will observe that prior to the composition, a number of rates were paid by landlords who took an excess of rent to cover the amount of rate. When the composition came into play, the rents remained just of the same value, and the consequence was, that the landlord to a certain extent benefitted. When the composition was done away with, in many instances it reverted back to the old plan of the landlord still paying the rates. In many instances it was not so; speaking personally, I can say that in some considerable number of houses that it was the practice, it being the desire of my clients that I should do so.

4572. Were there many cases in which landlords or their agents made arrangements of that kind with their tenants after the abolition of composition?—I think that there are a great many still continuing so.

4573. Mr. *Villiers.*] That is within the last year?—Yes.

4574. *Chairman.*] Can you state at all how many pay the full rate?—No, that is a thing utterly impossible to get at, unless you waded through the whole of the officers' books, and instead of posting in the column when it is paid sharp after the rate, it is not done till some time afterwards. The consequence is, that there is no guide to show you when it was done. If it were done properly, you could easily see whether the payments of the sums were on different dates, which would show you that they were paid by the tenants. If it were all in one date, that would show that it was the landlord who paid it.

4575. What was the amount which the first rate levied on the four parishes, after the abolition of the composition, was calculated to produce?—Less St. Peter, it was calculated to produce 778 *l.* 3 *s.* 8 *d.*; that is deducting for St. Peter, 33 *l.* 9 *s.*

4576. You are speaking of the rate on the property that was formerly subject to composition?—Yes.

4577. It is calculated on the same basis as those figures, 811 *l.*, which you gave us for the full rating some little time ago?—Yes.

4578. The rates in those four parishes were made in September, were they not?—One was the 28th September, another the 4th October, another the 4th October, and another the 3rd September.

4579. They were laid at the same amount in the pound as the previous rate had been?—Yes.

4580. What proportion of that rate has been collected?—Less St. Peter, there has actually been collected 611 *l.* 6 *s.* 6 *d.*; and in the parish of St. Giles (which is the only book that I have here which I have been able to copy up), after that rate they returned arrears 12 *l.* 11 *s.*; and upon inspecting the books I find that 12 *l.* 4 *s.* of those arrears was afterwards paid in the succeeding rate.

4581. When will that September and October rate be finally closed?—It has been closed a long time, and we have had rates made since then. We had rates made in December, January, and March.

4582. How do you account for the difference between that 611 *l.* actually collected and the total amount which the rate should have produced?—From rates in arrear, occupiers excused, and empty houses.

4583. Can you give us the amount of each of those?—I can.

4584. First with regard to rates in arrear, what

Mr. *F. Parker.*

4 May 1868.

are they?—The total amount, after deducting St. Peter, leaves 64 *l.* 13 *s.* 4 *d.*; that is, including the St. Giles's, which was afterwards collected.

4585. Are those arrears irrecoverable?—Except as to St. Giles, I must speak only from inquiry; I find that they have been mainly collected, mainly got rid of, either by excusal or by payment, and principally by payment.

4586. Then with regard to the excusals, will you give the amount of them?—£. 66. 12. 1.

4587. How many cases of excusals were there?—The total number, deducting St. Peter, would be 306.

4588. What is the system of excusal at Northampton?—The parties are summoned before the magistrates, and a statement is made by the overseers or collectors as to the condition of the parties. If they are unable to speak to these matters the magistrates examine as to their capability of payment, and adjudicate accordingly. It is generally understood with us that persons receiving relief are to be excused their rates, except there are cases (which are very few) where persons are relieved whose rents may amount to 10 *l.* a year.

4589. How many summonses were issued for the recovery of the first poor rate made after the 29th of September 1867?—I am afraid that I cannot give you very close information on that. There is a great deal of difficulty in getting from the parties all these answers. I cannot get any answers from St. Andrew's. I can give you All Saints, and St. Sepulchre, and St. Giles; their totals are 449.

4590. That was the number of summonses issued in those three parishes?—Yes.

4591. Can you state what the result of those summonses was?—No, I cannot tell you that, because I do not think that the collectors know themselves.

4592. Can you tell how many distress warrants have been issued?—As far as I have been able to get information, in St. Peter, none; in St. Sepulchre, not known; in St. Giles, 15; in St. Andrew, none; and in All Saints, 26; giving, from all the information which I can obtain, 41.

4593. How were the costs of those summonses paid?—The cost in the first instance is charged against the persons summoned; but if it is discovered that they are unable to pay, or if they are excused, then the summons is borne by the parish.

4594. In such a case as that, then the rates have to pay the fees of the summons?—They have to come out of the rates; the clerk to the magistrates makes out the account, which he sends to the overseers, and they present it to the clerk of the union, and it is paid, or it is passed in the overseer's accounts.

4595. What was the number of summonses issued before the abolition of composition?—That we cannot tell you; certainly not so many as have been issued since composition was done away with.

4596. You stated the amount of arrears that were carried on; but I do not think you stated the number of cases which those arrears represented?—Less St. Peter, there would be 281 properties in arrear.

4597. As to the third item which you mentioned, namely, the amount loss on account of empties; can you state how many that represented?—There were 177 empty properties, the value of the rates for which was 28 *l.* 19 *s.* 9 *d.*

4598. With regard to all those items (excusals, arrears, and empties), can you give us any idea what proportion the small tenement property bore to the whole?—This is entirely small property that I am speaking of.

4599. With regard to the property above the small tenement line, can you give us any information as to the amount of excusals, arrears, and empties, in respect of that property?—There are very few excusals, hardly any; I should say that perhaps 20 or 30 would take the whole town, as far as excusals went, and more than cover it. But I have no information by which I could give you anything at all upon authority as to the houses above 6 *l.*

4600. Your evidence simply applies then to the Small Tenements Act?—Yes.

4601. Have you any facts with reference to the empties above that line?—No.

4602. You have given as the rateable value as 811 *l.*, or thereabouts; can you state the difference between the amount lost by composition, and in other ways before the abolition of composition, and the amount lost by the sums which you have already given us since the abolition of composition?—The amount at the full rating, taking out St. Peter's, was 778 *l.* 3 *s.* 8 *d.* The loss sustained appears to be the difference between 778 *l.* 3 *s.* 8 *d.* and 611 *l.* 6 *s.* 6 *d.* actually collected, leaving a balance of 166 *l.* 17 *s.* 2 *d.*

4603. That is the loss under the present system?—The loss under what would be the compound; that is the gain which we have obtained by having full rating instead of compound. We lost that amount in one rate by the operation of compounding.

4604. That is to say you lost that under the compounding system?—Yes.

4605. Then what have you lost under the present system?—You simply want the application of that to the small tenements property?

4606. Yes?—That I cannot give you anything certain upon, but I think I have given you an answer, that is very close to it. I take it for granted that this rate (I am speaking of the first rate made after the compound) would be the same, as far as the number of properties went, as the compound rate was.

4607. What is the difference in the amount actually produced under the new system and under the compound system, upon that class of property?—Taking out St. Peters, the old compound rating on these properties produced 389 *l.* 1 *s.* 10 *d.* The money actually collected now in full on that number of properties, less St. Peters, is 611 *l.* 6 *s.* 6 *d.*

4608. Therefore there is a considerable balance in favour of the parishes?—There is a considerable balance in favour of the parishes; the difference is 222 *l.* 6 *s.* 6 *d.*

4609. Mr. *Villiers.*] Is that the additional sum which you have collected in the rate over one year?—No, this applies to the first rate made after the compound is done away with, showing the excess of money gained by the abolition of compound to each parish under one rate.

4610. Was the estimate the same for the Michaelmas rate this year as it had been before?—We do not make rates periodically, but only when they are wanted, according to the claims from the council and from the board of guardians, which regulate such rates as may be required.

4611. Can you say that the composition was attended with any convenience before, because you

you seemed to have gained rather by its abolition?—Yes; it was less difficult to collect considerably, because you had to pay large sums (I had myself) to all the collectors in a lump upon small tenements.

4612. So far it was a convenience to the parish?—A convenience to the collectors.

4613. In the interests of the collection it was an advantage?—Yes.

4614. Were the occupiers satisfied with it?—Quite so, I should say.

4615. Upon the change of the law have they been dissatisfied?—They have been dissatisfied.

4616. What is the ground of their dissatisfaction; have not the rents been reduced in proportion?—In many instances, not so; but another ground of dissatisfaction arises from the Union Assessment Act, which has considerably increased the assessment of small houses; houses, for instance, that were at 3*s.* are rated at 4*s.* 6*d.*; other houses at 4*s.* have gone up to 5*s.*

4617. That is to say, they were under-rated before?—They were under-rated, certainly; according to the Assessment Act now in operation they are rated now pretty fairly upon the rent.

4618. There is no imputation upon the assessment committee?—No, no further than this, that there is a stir making about this very assessment of small property, and when I was talking to two or three of the guardians on Saturday, they told me that they are altering it very much, and they are likely to alter it still more from the dissatisfaction that has been expressed.

4619. That is to say the owners of these small properties do not like to be rated at a high value?—And the tenants do not like it. The tenants have in some cases said to my own knowledge, that they had no objection to pay the old rate at the 3*s.* assessment, but they object much to pay the rate increased by 50 per cent.

4620. I suppose however, that the whole assessment is much more fair over the town between individuals than it was before?—I think so as far as I have been able to see it. I am not a member of the assessment committee, but on looking over their scale, I think it is fair; but I think that the small tenements have been put up rather high to start with. They are a difficult class of people to get money from, either in rate or rent, and their own opinion was that the scale began too high for them.

4621. Did you state who it was that excused the ratepayers?—The magistrates, on the recommendation generally of the overseers or collectors; and that failing, it is done by an examination before the magistrates. No person is allowed to be excused without coming before the magistrate.

4622. Have you calculated what increase of expense has been imposed upon the parish by the increased trouble of collection?—The idea that was given in raising the salaries of the collectors was, that it was not in consequence of the increased labour that they had, because all these collectors collected from house to house prior to the Small Tenements Act passing, so that there was no more labour thrown upon them by coming back to the old plan. Prior to 1863, the collectors went from house to house. The operation of the Small Tenements Act caused the owners to pay in bulk. As soon as it was abolished by the Reform Act, it reverted back to the house to house collection again, so that there was no more labour imposed upon the collectors in 1868 than prior to 1863.

4623. When did you apply the Small Tenements Act?—In 1863.

4624. Where you applied it, you looked to the owners for payment?—Yes, in these small houses.

4625. What induced the parish to apply the Small Tenements Act?—I cannot imagine any other reason than the convenience of the collectors. The collectors were the persons who pushed it.

4626. It was adopted for the convenience of collection?—I expect so, but the parish took no cognizance of it at all until it was brought before the vestries.

4627. The vestries had to meet to carry it out, you mean?—Yes.

4628. But they never thought of changing it afterwards, did they?—It was a matter of question whether these parties, under the composition, would be allowed to vote. There was no question that if they would be allowed to vote it was no earthly use attempting to alter the rating. If the power of voting would be confined to those persons above 6*l.* they might have brought up the question then of getting rid of the Act.

4629. But the persons under the 6*l.* were so satisfied that if they had voted they would have voted to continue the system, would they not?—No question of that.

4630. Has there been any open expression of dissatisfaction at having to pay the rate?—Yes, there was a meeting at the town-hall held upon it, and a resolution was carried nearly unanimously in favour of going back to the system of compounding.

4631. They would wish the ratepaying clauses of the Reform Bill to be repealed?—Yes.

4632. *Chairman.*] Was there any political feeling connected with that meeting?—No question about that.

4633. Were those who were instrumental in getting it up, or proposing resolutions there well known political men in the town?—Yes.

4634. Mr. *Villiers.*] The suspension of the Compounding Act was so generally unpopular that it caused political feeling; is not that so?—Yes, there was a very stong feeling. As far as the question of paying in full was concerned, it was not entirely political. It was felt by persons of all sorts, even persons who took no active part in it, widows, and people in humble circumstances; that there was a hardship in having to pay extra rent under the compounding system, in order to meet the rate that the landlord had to pay; whereas, when they came back to full rating the magistrates excused them and other persons who from poverty were unable to pay the rate. Therefore they thought that they were under a hardship.

4635. You say that they have been excused their rates, if I understand you?—Yes; in point of fact, they are under a better condition under full rating than under compound.

4636. Do the magistrates act upon any principle or rule in excusing persons?—No, only that persons have to show, by the recommendation of the collectors, or the evidence which they adduced before them, that they ought to be excused.

4637. Do you mean that merely on a statement by the applicant that she was a widow, though formerly she paid more rent, she would be excused?—We only know from experience, that on coming into full rating the rents have been re-

Mr. *F. Parker.*

4 May 1868.

duced in a vast number of instances because the tenants have to pay the rates.

4638. Must they not plead destitution?—They do it by their own evidence, and sometimes by the evidence of collectors and overseers. Sometimes they do it by stating that they are in receipt of relief. I generally attend our magistrates' meeting, and I am able to give them a great deal of information about the affairs of the town.

4639. And do other people interfere on behalf of the poor to induce the magistrates to excuse them?—Yes, where cases are known to be worth excusing.

4640. I suppose that sometimes the owners of the cottages request the magistrates to excuse them?—I have myself, in one or two instances, requested it. I do not know anybody else who has done so.

4641. These people, I suppose, are better able to pay the rent if the rate is excused?—Far better able.

4642. Mr. *Shaw Lefevre.*] For how many of these small houses do you act as agent?—I dare say for a couple of hundred.

4643. How many do you own yourself?—Some 18 or 20.

4644. In respect of all those houses that you act as agent for, or own yourself, have you arranged with the tenants to pay the rates?—Not in every instance. Where the landlord formerly paid the rates, and they are the same parties, the landlord pays the rates now. I am speaking of my own business particularly. Where extra rent was put on the tenant, to meet the rates which the landlords had then to pay, I have taken off the same amount of rent that was put on.

4645. In how many instances have you so taken off that amount from the rent?—In the bulk of them.

4646. In how many instances have you arranged with the tenants for them to pay the full rates?—In two-thirds of them.

4647. Why have not you in all cases arranged to pay the rates for them?—Simply because I prefer, in my own opinion, the tenant to pay his own rates.

4648. Has there been any pressure put upon you by the tenant, to pay the full rate yourself?—Yes, there has been a desire expressed.

4649. And you have been obliged to concede it in one case out of three?—No, it was not put on in that way; but when settling with new parties it was intimated that the landlord would rather prefer having the rent direct than to pay any tax.

4650. I understand you to say that in two out of three of the 200 cottages, you have made arrangements with the tenants that they are to pay the full rates?—They pay the full rates. Prior to that I compounded; now, in two-thirds of the cases, therefore, what was put upon them has been taken off. About one-third now pay as they used to do, but formerly we paid the rate always, and put an extra rent on.

4651. In the case where you continue to pay the full rates, have you put on to the rent the addition caused by the difference between the compound rate and the full rate?—I do not pay any full rate at all now, excepting for the instances that occurred prior to composition. About one-third of those are such cases. In the other two-thirds the tenants pay themselves in full.

4652. Did I rightly understand you to say that in about a third of the cases you pay the full rate?—Yes.

4653. And in those cases have you put on the rents?—No, they are just the same as they were.

4654. But you, as agent, pay a higher rate than you paid before?—Yes, my clients lose the composition allowance in those cases, because now they have to pay 6 *s.*, when they had to pay 3 *s.*

4655. Do you find that the owners are willing to do that, as a rule?—They were people in good circumstances, and did not care about disturbing the arrangement with their tenants. In most of these instances they were tenants who had been a number of years in the houses, and their payments were good.

4656. In other cases you reduced the rent, leaving the tenants to pay the rates?—What I put on before the rate, I took off now.

4657. Then the tenant has to pay the full rate, instead of the compound?—He only paid the compound in the shape of rent formerly.

4658. Then the result to him has been, that he pays a righer rate than before?—Yes.

4659. I think I understand you to say, that your parish was the only one in which there was any opposition to the adoption of the Small Tenements Act?—Yes, and I do not think that there was any opposition or much discussion on the part of others. There were very few who had gone at all into the matter to give any data.

4660. In point of fact, you were the only opponent?—I was the only active opponent in my own parish, though a large body of ratepayers voted with me against compound rating, and there was no opposition in the other.

4661. That was so late as 1863?—Yes.

4662. Before 1863 were the landlords, in many cases, accustomed to pay the rates for their tenants or not?—Yes, a number of them did before that time.

4663. Then, in fact, the law only legalised what had already, to a great extent, existed?—Yes.

4664. Then it was rather for the convenience of the collectors that the system was adopted?—Yes, that has been my opinion, that the parish lost money for the convenience of the collectors.

4665. Mr. *Kekewich.*] I think you said that there was no difficulty whatever in collecting the rates under the new arrangement?—There is not so much difficulty as I for one anticipated. Still there is a great deal of difficulty, as you may easily imagine, when persons have not been paying rates, they feel very unpleasant at having been called upon to pay.

4666. There is more difficulty than there was before, you think?—Most certainly.

4667. You say that in your town the Board of Guardians recommended the Poor Law Board to increase the salaries of the collectors?—You cannot pass anything at the Board of Guardians without the consent of the Poor Law Board to what you have done, and upon our sending information of what we had done, the answer came down that what we did must be considered as standing for only a year.

4668. And the Poor Law Board gave their sanction, provided it was only a temporary arrangement?—Yes.

4669. Do you know the grounds on which the Board of Guardians thought that it would be a temporary arrangement?—The supposition was that the Act might be altered.

4670. I thought

4670. I thought the reason they assigned for the increase was that the collectors had been badly paid before?—Yes, they would not have deducted the whole of the addition they made, but would only have deducted a portion of it, supposing that the Small Tenements Act had come into operation again.

4671. Was there also an idea on their part that as people became accustomed to it that difficulty would cease?—There was that idea; I have had it from the collector that the rates in one parish, St. Giles, were less in arrear on the second collection than they were on the first.

4672. You say that the owners have gained considerably by their tenants paying the rates now, do you not?—No; where the owners paid prior to the Small Tenements Act; of course they are now in the same position that they were then. When the Small Tenements Act came into operation, some of them put rents on equivalent to the full rating, and then with those who had paid the rates before the matter of composition was a benefit to them, and consequently when the Reform Bill did away with composition, they were put back in the same position that they were in at first, and were the same amount of money out of pocket.

4673. That was because they paid less than the actual rate?—The owners paid less than the actual rate under composition, but paid rates in full before.

4674. Have the landlords made any alteration in the rents of their tenants?—A good many of them have taken off that which they put on.

4675. And is it the fact that the owners generally do pay the rates for their tenants?—No, it is the exception, not the rule.

4676. Has building very much increased in Northampton?—Yes.

4677. Are houses very much dearer than they were?—No, not that I know of.

4678. I think you said that the objection to the payment of the rates proceeded from the increased rateable value put by the union assessment committee on the property in Northampton?—Yes; that was one of the objections.

4679. The union assessment committee, of course, were appointed by the Board of Guardians?—Yes.

4680. And they raised the assessment?—Yes.

4681. The gross estimated rental was, of course, made greater?—Yes.

4682. Do you know what process they took to get at the rateable value?—They had a scale under which they acted.

4683. I suppose they took it chiefly from the rents?—They inquired of the rents, and obtained what the rents were, and then made deductions according to a scale.

4684. The fact is, I suppose, that not only the gross estimated rental made by the Board of Guardians, but rents have considerably increased in Northampton?—I do not know that they have so considerably increased; but in the first instance they were not aware what the rental was, and they assessed upon what the properties appeared to be without making close inquiry, whereas under the operation of the Union Assessment Act they work the thing up rather close, and that enabled them to get at the rents pretty sharply, and they have rated accordingly.

4685. But that was knowledge arrived at long before the Act of last year, was it not?—Not long before.

4686. The Union Assessment Act has been in operation many years, has it not?—Yes; but it was not in use with us until quite lately.

4687. *Chairman.*] Did they find, when the Union Assessment Act was put in force, that the small property had been rated at a limit; lower than it was really rented at, in order to make it subject to composition?—The properties remained rated under an old assessment, which was not altered specially for composition, but became compounded for under such assessment.

4688. Were there many cases of that kind?—A great many.

4689. When the Assessment Act was put into operation in those cases, the assessments were raised?—Yes. There is no complaint about the assessments that I can gather, except in these small tenements where the rise has been so heavy; 50 per cent. in some instances, and 40 per cent. in others. Still there is nothing to complain of, because the charge is only in proportion to all other houses that have been found to be assessed equally low.

4690. They have nothing to complain of, have they, because formerly they were put down lower than they ought to have been?—Yes; but they do not like to be put up to the higher value.

4691. You stated that the collectors were instrumental in the adoption of the Small Tenements Act in Northampton?—Yes, they were very active about it.

4692. Was it with a view to their own benefit, or the benefit of the parish?—I cannot tell you. My own opinion is that it has not been for the benefit of the parish. Perhaps they thought it would be.

4693. Had they any idea that it would lighten their labour?—No question about that. If you miss having to call upon 3,453 ratepayers, it must necessarily lighten the business of the collectors.

4694. And considering that their salaries were not diminished after the adoption of the Act, there is little question who benefited by its adoption?—Exactly so.

4695. The last rate, the October rate, was the same as the previous one in the pound, I think?—Yes.

4696. But it would press rather more hardly upon the poor, would it not, by being levied in the winter?—From the statement from which I have given you information, you will see that it is a rate levied in a bad time of year. When you are getting into October, it is not the best period for collecting.

4697. And that might account for some of the feeling which you have mentioned, as having been expressed at a public meeting, might it not,?—It might, but there is no doubt that the general feeling of the people under the operation of this Act is to go back to the old system. They assert that it is much easier to pay a certain extra amount per week, than it is to find the money when the collector comes.

4698. If there were any regular system of agreement with the landlord that the tenant should pay his rate through the landlord by instalments paid to the landlord, then they would not suffer much, would they?—No, they would not then, but the difficulty in that would be, how is the landlord to make the arrangement? It is not like the case of London, where you levy so many rates in a year periodically. With us they are only

Mr. *F. Parker.*

4 May 1868.

levied when they are wanted, so that there might be five rates, or five and a half, or three in one year.

4699. What do the 306 people who have been excused on the ground of poverty think of the alteration?—I rather think that they like the alteration rather than otherwise; it is a boon to them.

4700. Formerly they had to pay, and now they have not?—Just so.

4701. Mr. *Villiers.*] While they were under composition they did not pay rates, did they?—They paid in the rent.

4702. Have they had a reduction of rent?—Yes, in all the instances I know anything of, the rents have been reduced.

4703. *Chairman.*] If now they can get excused by a magistrate, they might fairly argue that it was not fair to make them pay under the system of composition, might they not?—Yes.

4704. And under the system of composition they did pay their rates in their rent?—Yes.

4705. Mr. *Villiers.*] You cannot speak, I suppose, for more than the houses which you possess yourself?—I can speak of collection, and I can speak from what I have heard from a number of other persons who act as agents.

4706. *Chairman.*] We have heard of riots in some other places while the rate has been in course of collection; has any difficulty of that kind arisen in Northampton?—No, not the slightest. In a letter to which I have already alluded, I say, "At the petty sessions on Monday last" (this was in March 1868) "there were 272 summonses pending from St. Andrew's parish; of these 134 were occupiers of 6 *l.* rating and under, and 138 above 6 *l.*;" so that there were a larger number of summonses above the compound than there were below the compound.

4707. Do you think that that would be the case in other parishes as well?—I cannot speak to that.

4708. Has the system worked equally well in each of the four parishes, or has it worked better in some than it has in others?—No; from all I gather it appears to be much about the same; I was talking to the collector of what we consider to be the worst parish (though a large one, it is full of poor people, or two-thirds of it are poor people), and he was saying that he did not experience any considerable difficulty. He found it awkward at first, but when people found that they must pay he found very little more difficulty than before.

4709. Does that parish comprise some of the worst streets in Northampton?—It does; streets wholly occupied by workmen. There are 629 houses of 6 *l.* and under in the parish.

4710. Have you the particulars on how many of those houses rates were paid?—Yes, 539 of them paid rates.

4711. And what amount do they represent?—Forty-one were in arrears, amounting to 10 *l.* 14 *s.* 6 *d.*; 27 were excused, amounting to 6 *l.* 17 *s.* 6 *d.*, and 23 were empty, amounting to 3 *l.* 18 *s.* 6 *d.*

4712. In what parish is that?—St. Andrew's.

4713. And that is one of the worst parishes in Northampton?—Yes.

4714. Colonel *Hogg.*] You mentioned political feeling; I want to know whether you find that those who have the franchise estimate it very highly?—I am afraid that some of those who have to pay for it do not like the extra amount they have to pay for it.

4715. They do not think it an equivalent?—They think they have a right to it without paying anything.

4716. Do you think that it would be better to excuse from the rates all houses under a certain rateable value, say 4 *l.*?—No; I do not think it would be right, because a great many mechanics earning good wages live in a house of 4 *l.*

4717. *Chairman.*] Is the lighting and paving rate collected by the same collector as the poor rate?—No; there is no collector appointed for the borough rate at all. The lighting and paving rates are collected by two other persons.

4718. Do you think that it might be better to amalgamate the staff of collectors?—No, I think not, because the rates, under paving and lighting, are so different. A certain charge is made for smooth pavement, and a certain charge for rough pavement; and there is a composition of two-thirds for all houses of 8 *l.* and under. I endeavoured to get some information for you on this matter, but I found that it would be such a terrible affair to wade through all these books that I was obliged to give it up.

Mr. Jacob Henry Tillett, called in; and Examined.

Mr. *J. H. Tillett.*

4719. *Chairman.*] Do you hold any official position at Norwich?—I am one of the Guardians of the Poor and a member of the assessment committee, and I am also a member of the town council.

4720. Then I suppose you can give us information as to all the rates that are levied there?—I can give you some information; not, perhaps, as to all the details.

4721. Is Norwich comprised in a union with other parishes?—It is a union by itself of about 44 parishes and hamlets, in the city and county of the city.

4722. Is that union conterminous with the Parliamentary borough?—Yes, precisely.

4723. What are the authorities in the parish that levy rates?—The Board of Guardians levy the poor rate, and the town council levy a borough rate and a Board of Health rate.

4724. First of all, with reference to the rates levied by the town council, are they levied on the same assessment as the poor rate?—Not precisely. The borough rate is on the same assessment precisely as the poor rate; but as to the Board of Health rate, there is a system of composition allowed by the Local Government Act, so that it is not precisely the same thing.

4725. Then the borough rate is not compounded for?—The borough rate is not compounded for; it follows the poor rate.

4726. What is the system of composition allowed for the Board of Health rate?—Four-fifths.

4727. Have you the local Act with you?—I have the local Act with me.

4728. What is the title of it?—The Norwich Poor Act. It was passed in June 1863.

4729. That is the Act relating to the poor rate?—Yes.

4730. But it was the Board of Health rate I

was

was speaking of?—That is under the general law.

4731. What are the provisions relating to composition with reference to the Board of Health rate?—There is a discretion between, I think, two-thirds and four-fifths upon houses under 10*l.*, and they have exercised the discretion in Norwich by assessing them at four-fifths of the net value.

4732. The discretion rests with the Board of Health?—Yes.

4733. And they have assessed at four-fifths, you say?—They have assessed a part at four-fifths, and a part at two-thirds. Between 6*l.* and 9*l.*, it is four-fifths; and below 6*l.* it is one-half. But I am speaking from memory.

4734. With reference to that Board of Health rate, how many rates are levied by the Board of Health in the course of the year?—Two.

4735. What were the rates in the pound of the rates levied by the Board of Health in the year ending Lady-day 1868?—The two rates together amounted to 1*s.* 9*d.* or 1*s.* 10*d.* in the pound in the year.

4736. And what was the amount raised?—About 15,500*l.*

4737. With regard to the borough rate, I understand you to say that the borough rate and the poor rate are under the same assessment?—Yes; and we have now adopted the method of collecting the borough rate through the guardians, that is, sending them an order to pay us the borough rate; they levy it with their poor rate. It has been adopted by the town council for the first time this quarter.

4738. What is the rateable value of the city of Norwich?—About 210,000*l.*

4739. Was the borough rate ever subject to composition?—Yes, we consider that it follows the poor rate, and, therefore, whilst the composition lasted with the poor rate, we had composition with the borough rate.

4740. How many rates were made for the borough rate during the year ending Lady-day 1868?—Four; they are made quarterly, as the poor rate.

4741. At how much in the pound?—Threepence or fourpence each rate; you may say, averaging about a shilling in the pound in the year.

4742. How much was the amount produced by the borough rate in the year ending Lady-day 1868?—It would be something like 8,000*l.* a year. I am speaking from recollection there.

4743. I think that Norwich, as regards the poor rate, was under a local Act?—Yes.

4744. Can you state the title of that local Act?—"The Norwich Poor Act," the 26 & 27 Vict. c. 93. The short title is "The Norwich Poor Act, 1863."

4745. Will you give the Committee the provisions of that Act which relate to composition?—Under that Act for houses not exceeding the gross yearly rent or value of 9*l.*, the rates were assessed upon the owner.

4746. Then there was no provision with regard to the periods at which they were let?—No, they paid whether empty or full.

4747. I mean whether they were let to weekly or monthly tenants?—No, not at all; it says, "Where let for a less period than one year, or let in separate apartments;" and, therefore, there is no stipulation on that point. Then as to houses, the composition extended to houses under 9*l.*: if the rent did not exceed 6*l.*, they were assessed at one-fourth of the gross value; if the gross yearly rent or value exceeded 6*l.*, then they were assessed at one-third, and the owner paid whether the house was empty or full.

4748. Was that the actual scale of composition adopted?—That was the actual scale adopted.

4749. Was there any practice existing in Norwich by which houses really let at a rent above that value were improperly reduced in order to make them subject to composition?—I have heard it stated that owners made false returns in many cases, but I have not seen any cases actually proved; but I believe that that is the impression, that they stated the rents too low.

4750. Has that question been looked into at all by the Board of Guardians?—There is a prevalent impression that they have been imposed upon.

4751. Mr. *Villiers.*] You have an assessment committee?—Yes.

4752. And it is their fault if any house is rated below its value, is it not?—Yes.

4753. *Chairman.*] No notice has been taken by the assessment committee of that practice?—No, I have not heard of any cases brought to actual proof.

4754. Do you remember the state of things at Norwich before that local Act was passed?—Not distinctly; but the smaller houses were formerly not assessed at all, and that is the explanation of this low rate of assessment; it is unusually low, but as they were then brought into charge first, it was thought that it would not do to put on too much.

4755. Do you mean by the smaller houses simply those the value of which did not exceed 9*l.*?—I mean both those and those under 6*l.*; they are rated in Norwich rather lower than in other places, and for the reason which I have given.

4756. I mean, how high did that exemption of houses from rating go?—It included what I should call cottages about 6*l.* a year, where for the most part working people lived.

4757. Can you give the number of tenements in Norwich proper subject to composition?—13,500.

4758. And of those can you state how many were under 6*l.*?—8,500.

4759. Then am I to take it that under the system which prevailed before the passing of that Norwich Poor Act, 8,500 tenements were entirely exempt from rating?—I should say so; I am speaking from recollection.

4760. Mr. *Villiers.*] These houses were never assessed, if I understand you rightly?—Not assessed at all; cottage property, speaking generally, was excluded from the rate.

4761. Before what period was that?—I should not like to speak positively on that point; but, speaking of several years ago, that was the practice.

4762. *Chairman.*] Then that local Act was applied for, I suppose, in order to get some rate out of that class of property?—Yes.

4763. Did the owners of that class of property make any objection to that local Act?—No; I think that they were satisfied that their property ought to pay something, and that this was a liberal way of dealing with them.

4764. No opposition was offered at the time of the passing of the Act?—No, the Act was not opposed by the cottage owners, I believe.

4765. Under that system of composition was it the practice to enter the names of the occupier in

Mr. *J. H. Tillett.*

4 May 1868.

in the rate-book?—No, only the owner's name. It might be done thus: supposing that there were ten houses in a row, they might say, perhaps, in the occupier's column, "Smith and others;" and they would say, "John Brown," we will say, in the owner's column. They would put in the occupier's column, "Smith and others," just to identify the houses.

4766. Can you state the number of owners of those 13,500 houses?—No; they would be a great many.

4767. As a rule, do many houses belong to one person?—No; I should say that there are very few persons that would hold more than 20 or 30 houses each.

4768. Since the alteration made by the Reform Act, I suppose that it has been necessary to insert the name of each occupier in the rate-book?—Yes, each occupier.

4769. Has that caused much trouble?—A great deal of trouble and a great deal of expense. The guardians had to do it because the overseers could not do it, and it cost the guardians 325 *l.* to make the last two rates.

4770. Simply to insert the names of the occupiers?—Yes, because the old rate-book contained 7,800 names, and the new rate-book contains 21,000 and odd names; therefore the rate-book was increased threefold, or nearly so.

4771. I do not quite understand how the increase has been so great, because, of course, some names must have been entered for these small tenements in the time of composition?—There were 13,500 separate lines of assessment under this new Act; probably all those would be included previously in, perhaps, 1,500. Owing to that enormous labour, the overseers said, "We cannot make the rate in time," and the guardians were obliged to employ a clerk to make the rates, and that involved an expense of 325 *l.* in the collection of the January rates.

4772. Mr. Shaw *Lefevre.*] You had to send round to collect the names, you mean?—Yes; and of course there was a great deal of labour involved.

4773. *Chairman.*] So that you consider that there were 12,000 new names freshly entered?—I should consider about that, and the rate-books, some of them, are of an enormous size, as you will conceive from that large number.

4774. But the names of the occupiers ought properly to have been on the rate-book before, ought they not?—Not under the local Act, because the owner is rated exclusively.

4775. In other places where they have been rated so, we have had evidence that the names of the occupiers have been on the rate-book; are you aware of that?—Yes; but under this local Act the owners have been rated exclusively, and the occupiers have not voted in municipal affairs.

4776. Mr. *Shaw Lefevre.*] Under the local Act could not the occupiers have voted?—There is a clause in the municipal Act by which they might claim, but they did not go through that trouble. They would have had to claim, I believe, for each rate, and pay the full amount of the rate, but none of them would ever do so, or, at least, none of them did.

4777. *Chairman.*] Had they the right of voting in the parochial vestry?—No; no right of voting at all.

4778. Now they have?—Now they claim the right.

4779. Have they exercised that right?—In some few parishes.

4780. Have they shown any interest in the matter?—In some few parishes, but I think they have not come to be aware of it yet.

4781. Do not you think that they will be aware of it soon, probably?—Yes, as soon as a question arises of the election of churchwardens or something of that kind they will be canvassed and have a wish to vote.

4782. Do you think that it is well that they should take that interest in those affairs?—I think so.

4783. That interest could not have been felt by them under the old system?—No, unless they were rated.

4784. I think you stated that the poor rate included the borough rate?—It has not in the past, but it will in the future.

4785. My questions now will simply have reference to the poor rate; how many poor rates are levied in the course of the year?—Four.

4786. At what period?—In January, and at successive intervals of three months; four times a year.

4787. What was the amount in the pound of the last poor rate laid before the passing of the Reform Act; that would have been the March poor rate, I suppose?—No, the July one. The amount in the pound was 11 *d.* Our rates run about that.

4788. How much was that rate calculated to produce?—About 8,200 *l.* or 8,300 *l.*

4789. How much did it actually produce?—Very nearly that amount; the arrears are very small indeed; they would not be more than 50 *l.* I am speaking now of the old system.

4790. How was your allowance for composition calculated; on the rateable value or on the rate?—On the gross rent; a fourth of the gross rent; that is to say, the gross amount that passed from the tenant to the landlord.

4791. Then you made the deduction for composition on the assessment and not on the rate?—I do not quite understand the question.

4792. What do you give as the total rateable value of the property in Norwich?—Two hundred and ten thousand pounds.

4793. How much of that was the value of the property that was subject to composition?—I should think about 21,000 *l.*

4794. Was that the real rateable value of that property, or the compound rateable value of that property?—The rateable value under the Act; the compound rateable value.

4795. How much should be added to that 21,000 *l.* to make the real rateable value?—I should say between 30,000 *l.* and 40,000 *l.*; but the return which you have asked for is coming, I believe.

4796. Then we may take it that the real rateable value of property which, according to your Act, was rated at 21,000 *l.*, would be pretty nearly 60,000 *l.*?—About that; between 50,000 *l.* and 60,000 *l.*

4797. Therefore, of course the rate produced so much less, on account of the less amount of it which could be levied?—Precisely.

4798. Can you state how much you calculated was lost in the rate levied in June?—The best way of answering your question is this: we reckon that we shall gain by the new mode of assessment about 500 *l.* upon the quarter.

4799. Then, in fact, you calculate that you have

have lost 500 *l.* by the system of composition?—Yes.

4800. Mr. *Villiers.*] The rate in the pound being the same?—The rate in the pound being the same; that we shall get 500 *l.* more by bringing in this compounded property at a fuller charge.

4801. Mr. *Shaw Lefevre.*] Is that assuming the whole of it to be paid?—That is taking it as far as our experience has gone upon the October rate; assuming the whole to be paid, it would be something like 1,200 *l.*

4802. *Chairman.*] Then your rate in June was 1,200 *l.* less than it would have been if the system of composition had not existed?—Yes; in round figures it is about that.

4803. You stated that the amount actually lost upon the June rate was very small, I think?—Very small; about 50 *l.*

4804. Then I may take 1,250 *l.* as the total loss, including composition and other losses?—Yes.

4805. When was the first rate laid after the passing of the Reform Act?—In the beginning of October.

4806. Was that rate laid at the same amount in the pound as the June rate?—I cannot speak positively to that; but I can tell you that the amount of it was 9,600 *l.*, and so I should think that it was the same amount in the pound. The 8,000 *l.* and odd, and the 9,000 *l.* and odd, would show the difference, as I have explained already.

4807. That 9,600 *l.* was the amount which the full rate was calculated to produce?—Precisely.

4808. Has that rate been closed?—Yes; at least, there are a number of arrears yet to get in. We have whipped it up as close as we could by means of the overseers, and now we are appointing a collector to try and reduce the arrears still lower.

4809. How much of that 9,600 *l.* has been collected up to the present time?—I can tell you in this way; there have been 1,920 persons excused.

4810. What class of property do those persons represent?—The very lowest.

4811. May I take it that all those 1,920 persons are occupiers of property which was formerly compounded for?—Certainly, and which would have paid under the old system.

4812. Have they been excused in whole, or in part?—They have been excused in individual cases; they have come up and been heard, or they were paupers, and persons of that sort.

4813. Have their rates been excused altogether?—Altogether.

4814. Have there been any cases of partial excusal of the rates besides those?—I have not heard of one.

4815. What was the process of excusal?—It was referred to the assessment committee, and some sort of instructions were given to the overseers not to summon before the magistrates except by the direction of the assessment committee; and then the assessment committee went through the list and struck off all these cases of paupers and persons concerning whom there could be no doubt.

4816. Mr. *Villiers.*] Will you explain what the assessment committee had to do with the matter?—The assessment committee is a committee of the Board of Guardians appointed to make the rate and supervise the collection.

4817. You are under the Union Assessment Act, are not you?—No; we have a local Act.

4818. *Chairman.*] Under your local Act, I suppose the assessment committee have some power of excusal?—I question whether we have in strict law.

4819. But you exercise it?—We exercise it in that way that I have described.

4820. How many persons did the assessment committee excuse without applying to the magistrates?—One thousand nine hundred and twenty.

4821. How many summonses were issued?—Two hundred and fifty have been summoned.

4822. So that the overseers only summoned those that in their opinion really ought to be made to pay the rate?—Yes; it was an odious thing, and therefore they did not do it till they had received orders.

4823. Have all those summonses been heard?—Yes.

4824. What has been the result?—They were all ordered to pay, I believe.

4825. And have all paid?—Time was granted in some cases; I should say that nearly all have paid by this time.

4826. Do not you think that that would rather go to prove that the assessment committee were a little too lenient in their excusal?—I do not know; I think they took only those cases of paupers and persons that were manifestly unable to pay. Then we have a number of cases of separate apartments, where, perhaps, the very lowest people live. We have 300 cases where the landlord is still rated; 300 separate apartments, where the very poor lodgers are.

4827. Can you give us the total amount which was excused in those 1,920 cases?—No, I cannot; but the figure is very low.

4828. Can you give us the total amount of the rate for which those 250 summonses were issued?—No.

4829. Were many distress warrants issued?—I have not heard of any.

4830. Was there much loss on account of empties under this rate?—There would be a good deal there.

4831. Can you state how many cases there were?—No.

4832. Can you state the amount that was lost on empties?—No.

4833. What is the total amount which you have written off as irrecoverable?—We have now 260 *l.* left, which we are attacking by this paid special collector who is now being appointed. That is what we reckon may be recoverable; but we do not expect to get much of that.

4834. Is it entirely upon the low class of property that that arises?—Yes.

4835. I must come back to a question which I asked you a little time ago; you said that the full amount which your rate was calculated to produce was 9,600 *l.*, and I asked you how much of that you had hitherto collected?—I cannot answer, because I do not know what is involved in those excusals.

4836. Can you give us any estimate whatever?—Only this, that we anticipate that the rate will produce 500 *l.* more upon the new system than it did upon the old; that is to say, by abolishing compounds, taking off what we lose on the other side, and putting in what we get, the balance will be 500 *l.* in favour of the larger ratepayers, subject to the extra cost of making the rates and collecting.

Mr. *J. H. Tillett.*

4 May 1868.

4837. Mr. *Shaw Lefevre.*] Then taking the figures of the previous rate at 8,200 *l.* as the amount calculated upon, adding 500 *l.* to that, and comparing the result with that 9,600 *l.*, that would be a loss of 900 *l.*?—Yes, but there will be a good many empties.

4838. *Chairman.*] You expect to collect 500 *l.* more than you did upon the old system?—Yes, that is the conclusion.

4839. Mr. *Shaw Lefevre.*] But 900 *l.* less than the calculated amount?—Yes, 900 *l.* will have to be wiped off on different grounds.

4840. *Chairman.*] To counterbalance that increase of 500 *l.*, has there been any additional cost of collection?—We have been obliged to appoint paid collectors.

4841. Had you no paid collector before?—No, not for the poor rate.

4842. Or the borough rate?—Nor the borough rate. The overseers have sent a memorial to the guardians, and this, which I hold in my hand, is the actual paper, signed by the overseers of every parish, complaining of the intolerable trouble that they have been put to by this new system, and praying the guardians to appoint paid collectors.

4843. Do you mean that in a large place like Norwich, the overseers being unpaid officers, took the trouble to collect the rate formerly without paid officers?—Yes.

4844. Do they ask now that they may be paid themselves, or that they may have paid collectors?—That they may have paid collectors. This which I hold in my hand is the actual memorial, and from the overseers of 42 parishes. Perhaps I may be allowed to read that part of the memorial which is important. "We, the undersigned overseers of the several parishes and hamlets of the city of Norwich, beg respectfully to bring under the consideration of the guardians the intolerable burdens and difficulties forced upon us as overseers by the ratepaying provisions of the new Reform Act. Sufficient time has now elapsed to enable us to form an opinion as to the working of the rating clauses of such Act, so far as they relate to assessing the occupiers of small tenements in the city of Norwich, and we say unreservedly, that it is utterly impossible for us to collect from such occupiers the rate now levied, or a fair proportion thereof. We have had considerable difficulty throughout the various districts in identifying the occupiers of the cottages with the names given in the rate-books, mainly occasioned by vast numbers of the occupiers persistently withholding their names from us, and we have consequently, in some cases, been unable even to make the necessary demand for the rate now levied. In many instances the greatest opprobrium has been freely heaped upon us, and even threats of personal violence used towards us, and we find an almost universal refusal by such occupiers to pay the rate or any part of it." This was sent in in November. The memorial is strongly worded, and is signed by all the overseers.

4845. When they speak of an "almost universal refusal," do you think that that statement is borne out by facts?—I think it was made when the matter was first instituted, and the people were a good deal excited by it, but they are cooled down a good deal now.

4846. The date of that was November?—Yes.

4847. They say that the refusal has been almost "universal," but we have had evidence that it is not so?—I must explain that the refusal was universal at first, and we had to send out notices and threats of warrants, that the parties would be summoned unless they paid by an appointed day. A large meeting was held at Norwich, at which they petitioned against the new system, and it was only by threats of proceedings that they did pay the rate. This statement, therefore, was true when it was written.

4848. In spite of that only 250 summonses were actually issued, from all of which you expect rates will be collected?—Yes.

4849. Do not you think that in a future year, that rather lenient system of excusal by the assessment committee might in some degree be altered, and that they should therefore apply for more summonses?—I think that a great many have paid, anticipating that the system would not be continued.

4850. What system?—The system of abolishing the compounding. They expect a recurrence to the compounding system, and a great many have paid as anticipating the alteration, and if that hope should be removed I think that there would be a great stir about it.

4851. On what ground?—Because it is so exceedingly unpopular.

4852. No doubt a person does not like paying his rate, but his having done so once is a proof, is it not, of his being likely to do so again?—They do not mind paying it, week by week, but when you come to a quarterly payment, to be made at once, they cannot meet it they say.

4853. Have these complaints been made by the occupiers mainly, or by the landlords for them?—I should say, in nine cases out of ten, by the occupiers.

4854. Then there has been no regular system of arrangement, between the landlord and the tenant, by which the landlord should receive instalments of the rate from the tenant?—None.

4855. You stated that there were 13,500 tenements, of which the occupiers were formerly subject to composition?—Yes.

4856. And you stated that out of those, as I understand, 1,920, had been excused payment of the rate; am I to infer that the balance, then, have paid their rate?—No; there are a considerable number in arrear, represented by that 260 *l.* that still stands out.

4857. Can you state how many that 260 *l.* represents?—No, but they would be small occupiers.

4858. Mr. *Shaw Lefevre.*] Besides the 250 summoned, and the 1,920 excused there are still a considerable number still in arrears?—Yes. We appointed at our last meeting, or referred to the Committee to appoint, a man to go round and try and collect it, but we do not expect to get much of it.

4859. *Chairman.*] How much do you think that that 260 *l.* represents for you?—I see that the clerk to the guardians says that he does not expect to get much of it. Supposing that you take the average of a 3 *l.* rateable value, that would be 2 *s.* 9 *d.* for each assessment, so that it would be, say about a couple of thousand occupiers.

4860. That added to the 1,920, who have been already excused, would give you about 4,000 out of the 13,500 who will not pay their rates?—That is the fact.

4861. That is to say, supposing that you fail in getting this 260 *l.*?—Yes, but some of them will pay certainly.

4862. But

4862. But that leaves a considerable number of occupiers; 8,500 small occupiers, who have, the vast majority of them, paid their rates themselves?—Precisely.

4863. And as far as that goes, it speaks in favour of the working of the alteration, does it not?—It does so far, but there has been a great deal of pressure, and a great deal of discontent.

4864. They have paid rates, which formerly they did not?—Yes.

4865. Mr. *Shaw Lefevre.*] Which formerly they paid in their rent?—Yes; and in many cases the landlord made deductions, to help them.

4866. *Chairman.*] Has that been usual?—It has been so in a great many cases, that the landlords have made deductions, to help them. In some cases they have refused to make deductions, and have thrown the rates upon the tenant.

4867. Are you a landlord yourself?—No, I would not have the cottage property. In the case of some very liberal landlords the landlord paid the whole rate for the tenant; in other cases he allowed the tenant an amount equal to the composition which he had paid before; in other cases he refused to make any reduction at all.

4868. Mr. *Shaw Lefevre.*] Can you state in what proportion those cases happened?—I should say that in the majority of cases the landlords have allowed a reduction of rent equal to what was paid for rate in the composition.

4869. *Chairman.*] With reference to the collection, the poor rate has hitherto, I understand you, been collected by the overseers without remuneration?—Yes.

4870. And it appears from their petition that some change will be made in that respect?—We are now acting under that, and have made application to the Poor Law Board.

4871. Have you made any calculation of the cost of the collectors?—We shall have to appoint six or eight, at a salary, for some of them, of 140*l.*, and for others of them of 100*l.* But we shall arrange so that it would not cost the city very much, because there is the registration money, which is allowed for making out the list of voters, which we propose to do by these collectors; and that has cost the city a great deal hitherto.

4872. So that you propose to make the collectors take other duties?—Yes. We think that it will cost us 200*l.* or 300*l.* a year extra.

4873. Then the cost of collection would be more than balanced by the amount raised?—Yes, except that next quarter we do not expect to get so much from the small tenements; because several have got excused; and owing to that, and the disagreement with the landlords, and the expected alteration of the law, the clerk tells me that we shall not get so much in future quarters.

4874. He has no actual grounds for that statement, has he?—Only that some persons who did pay the last rate have found that other persons no poorer than they have been excused.

4875. That is what I was asking you just now, whether your system of excusal was not rather too lenient?—I think that the whole system of excusal is questionable.

4876. Mr. *Villiers.*] You have been asked about the collection from these small ratepayers having been rather successful, but what power has the ratepayer to refuse if he is summoned, and a warrant of distress is issued?—No power to refuse, and they know that they are afraid of the expenses which might be thrown upon them.

4877. That is the state of the case, that under the fear of the law and the state of apprehension there has been a considerable amount collected from these poor people?—And the great mass of them only paid under a direct threat.

4878. Have you stated the date of the first Compounding Act that you had in Norwich?—We had an Act passed in 1847, that is, the Small Tenements Act; but the Act under which this took place which I have referred to with regard to the fourth and third proportions of rating is the Act of 1863.

4879. As far as I understood you there had been a general impression that these people were too poor to collect the rates from, originally, and there was a practice of not even assessing the property which they occupied, is not that so?—Yes; the cottage property, as a rule, was not rated.

4880. As that was not fair as regards other ratepayers, as far as I understand you, there was a composition established which enabled the owners of these houses to pay?—Yes.

4881. And now you revert back under the operation of the Reform Act to that system of levying the rate upon persons who originally were thought too poor to be able to pay?—Yes.

4882. Have you any reason to suppose that these people are better able to pay now than when your first composition began?—No, they are not.

4883. There is always the means which the law affords of resorting to extremities with them, and distraining upon them?—Yes.

4884. But their circumstances are not improved; they are not pleased at finding themselves rated?—Certainly not.

4885. If I recollect rightly it is the first time that they have been rated in their memory?—The first time.

4886. And as I collect from that memorial, though there is some exageration in it, there has been a great deal of discontent expressed?—Very great, and there were actual threats of personal violence upon the overseers; no doubt of it; in many parts of the town they were afraid to go to the people.

4887. *Chairman.*] That was only at first?—That was at first; it has subsided a good deal.

4888. Mr. *Villiers.*] They have submitted to the law?—Yes.

4889. Are they better satisfied with the law?—No, they are agitating to get rid of the law; therefore they are only hoping that the law will be altered.

4890. Is there any idea that the ratepaying clauses of the Reform Bill are the cause of this, and that they are oppressive in consequence?—They think so.

4891. And if there is agitation, is it likely to assume that form, that there should be a repeal of those ratepaying clauses of the Reform Bill?—They held a large meeting in Norwich, one of the largest that we have had there, and all parties concurred in a petition to repeal the ratepaying clauses; and a petition was unanimously adopted in the town council, though the town council is equally divided in politics, praying for the repeal of the ratepaying clauses. The resolution for the adoption of the petition was moved by a man of one party, and was seconded by a man of the opposite party.

4892. Therefore, under the compounding system the injustice of any property being exempted

Mr. *J. H. Tillett.*

4 May 1868.

altogether was remedied?—Certainly, under the compounding system all property was assessed.

4893. Can you tell us the opinion generally in the town, not only amongst the ratepayers assessed for the first time, but amongst respectable people in the city; do they think that the compounding system was just and expedient?—They think that the compounding system was most convenient, and in the long-run economical; that it would be found in the long-run to raise more; and I cannot answer your question better than by saying that a petition asserting that was unanimously adopted in the town council. A petition praying for the restoration of the compounding system, as being more convenient and economical, was unanimously adopted.

4894. There is no exemption of any property that is occupied from being rated now, is there?—Every tenement in the city is rated.

4895. Taking the lowest description of tenement, what do you suppose is the lowest rental of any tenement?—The lowest description would be those small apartments occupied by vagrants, and so on, which are now rated to the owner.

4896. Would you just tell us something about those apartments; are they rooms to which the occupiers have free access?—Yes.

4897. They could be rated, could they not?—Yes, they are almost like chambers in the inns of court; only very low.

4898. Mr. *Shaw Lefevre.*] Are not such property exempt from rating?—We considered not, because they were separate rooms.

4899. Mr. *Villiers.*] You find that sometimes they have no door, or that the occupiers have free access to their rooms, like chambers?—Yes.

4900. What is the lowest rent, do you think, that they pay for any of those rooms?—Perhaps 6 *d.* or 9 *d.* a week, or something of that sort.

4901. At present, the owner of the building is rated, is he not?—Yes.

4902. Have you any knowledge of the case of chambers being rated separately from the building?—No, not in Norwich.

4903. You are aware that chambers could be rated separately?—Yes.

4904. How is it that these places escape being rated now?—Because the occupiers are so changing and miserably poor, that we laid the rate on the landlord; but the landlord complains that it is a great injustice.

4905. That is the discretion exercised by the overseers; but you might be bound to put all these people on the rate, if they are rateable, might you not?—The guardians made the rate, because the overseers said, "We cannot do it;" and then the guardians, under the advice of their clerk, put these separate apartments upon the landlord; and now the landlord complains, "You make us pay for these separate apartments, where the people are even worse off than they are in houses which are excused from payment of rates."

4906. Every one of these rooms would be properly assessed to the rate?—Yes.

4907. You say that practically they are not?—Practically they are not.

4908. But being assessed to the rate, supposing that any one of the occupants of the rooms were to pay the rate, he could claim to be put on the register, could he not?—Precisely.

4909. And I presume that, there as elsewhere, if the landlord paid the rate, he would be considered the agent for the occupier, and the receipt would be given to the occupier?—Yes.

4910. And the occupier could be on the register?—Yes.

4911. Are there many of those cases in Norwich?—Three hundred.

4912. You mean that there are 300 houses of that description?—Yes.

4913. What number of tenants are there in any of these buildings, or on the average?—I can hardly say. They are the very lowest and most miserable of the population.

4914. Would six or seven people with their families live in these separate rooms?—I should say so; in one house there might be 20 or 30 souls; one family living in the ground floor, one in the next floor, and so on, changing about from week to week, or very frequently.

4915. Do you know, of your own knowledge, that these people are not on the rate-book?—Yes, I know that the owner is rated for those 300 cases.

4916. Do you know of any intention to put forward claims for these people to be on the rate-book, and thereby be entitled to be on the register?—No, I have heard of no movement of that kind.

4917. You stated, did you not, that there was a disposition at Norwich to exempt the ratepayer of a certain value, or to draw a line determined by value, below which those persons should not be rated?—Yes.

4918. What would be the opinion in Norwich, supposing that you were to make the owner as well as the occupier liable for property of a certain value, so that the rate should be first demanded of the occupier, and that if he did not pay it, then the owner should be liable. Would there be anything unjust or inconvenient in that?—I think that the owner would object unless he were rated at a lower rate. It would be virtually a restoration of compounding.

4919. You think that there ought to be a discount allowed to the owners supposing that he were to pay?—Yes.

4920. But he might be able to put in any pauper as a tenant, who should plead his poverty first, and then he might have a discount if he paid the rate?—Yes, it would be virtually restoring the compound system.

4921. But the possession of these houses is a distinct property, very valuable in some cases; in fact, it is a very favourable investment in some cases, is it not?—It used to be more than it is now.

4922. Is there any reason why these owners should not be rated just the same as any other owners?—There is a growing feeling that rates should not fall upon rental.

4923. At present the occupier is liable, and is liable according to annual value; but you say that numbers of persons are excused at present, do not you?—Yes.

4924. Do you think that a good system?—I think that a bad system, because it is impossible to draw the line; it is vesting a very dangerous power in the Board of Guardians; they may draw the line high or low; if they draw it high, persons are disfranchised; if they draw it low, they are pressed.

4925. Who have the power of excusal?—The assessment committee of the Board of Guardians.

4926. Supposing there were no excusals that evil would not exist; and if the owners were liable, after failing to recover the rate from the occupier, that would be one way of recovering the

the rate and meeting that difficulty, would it not?—Yes. Now by excusing these poor people we virtually benefit the landlord, because in a great many cases, the large majority indeed, the landlord has not reduced the rent where the poor people have been excused.

4927. Therefore these owners have a positive interest in these ratepayers being excused?—Yes.

4928. Who are the assessment committee generally; are they not of the class of persons who might own cottages themselves?—Certainly; some of them are cottage owners.

4929. Do many people interfere to get persons exempted or excused from payment of the rate?—I am a member of the committee, and I have seen nothing unfair on either side. It is not at all a political body, and I have seen nothing unfair in the management, nor have I heard any one else imputing that.

4930. Have you heard any rule laid down on which they decide these cases of excusal?—They take off all paupers, and those of whom they have the report of the overseers that they are hopelessly poor; that is the only line, I think.

4931. Do they ask any question about rent?—Yes; they only excuse in the very poorest cases.

4932. If a man can pay rent, and says he can pay nothing else, is that sufficient?—They tried that for some time; they said, "You are allowed to take your rates from the rent;" but we had cases where the tenants went to the landlord, and said, "We must stop the rates from the rent;" and the landlord said, "If you do I shall turn you out."

4933. And is that the state of cottage property in Norwich, that the landlord can threaten his tenant in that way and expect his tenant to remain?—In many parts of the town, where they are near the factories and the population is crowded it is so. In other parts of the town the landlord has been compelled to give way, because the occupiers could help themselves.

4934. Therefore, in some cases, it is not much relief to the occupier to say that he may deduct the rate from his rent?—It depends entirely upon the fact of whether landlords are running after tenants or tenants after landlords, whether they get relief or not.

4935. With regard to the rule that the committee act upon, do they conclude at once that if a man says he has paid his rent and can do nothing more, he is too poor to pay the rate?—No, they would not conclude that at once; they would take the overseers' report upon it.

4936. But if he is too poor to pay the rate he is too poor to occupy the place, is not he?—Yes, but he must occupy something.

4937. Therefore it is not only paupers that are excused, but those that would become paupers if they were not excused?—Yes, I think the rule has been to exempt those persons whose homes are so desolate that the overseers would say they have nothing to pay the rate with.

4938. Did I rightly understand you to say that 1,920 persons had been excused?—Yes.

4939. What is the constituency at present of Norwich?—About 5,000.

4940. Have these people been warned, when they have sought to be excused, that they would lose their vote?—No, I do not think they have; but they are sufficiently aware that the vote depends on the payment of the rates.

4941. But that has not influenced the opinion generally of that class of persons lately, I understand you?—No; I should say that four out of five of those excused have been paupers, and therefore lost the vote by taking relief.

4942. But you have only heard of the disappointment that people have expressed at finding that they have to pay for the vote that has been given them?—Yes, they are annoyed at it; they say that they ought not to have to pay more on account of the vote.

4943. They are taken by surprise at finding that the vote is connected with that condition?—Yes, it makes the vote unpopular; and a great many of them almost swear about their vote, because it costs them money.

4944. They consider it a sort of fine levied upon them, in order to get the vote?—Yes.

4945. Is there any suggestion made by the town council as to what should be done about this matter; did you not say that the town council have petitioned to Parliament?—Yes, I think that, generally speaking, the feeling of all parties would be "To return to the old system of compounding; that is, leave us alone, and make the payment of the rate by the landlord virtually a payment of the tenant; the tenant being rated also."

4946. But that would deprive them then of the vote, would it not?—No, that is the alteration of the law which they would ask for, to return to the compounding system, with this addition, that the occupier should be rated as well as the owner.

4947. But if he did not pay the rate, he would lose the vote, would he not?—Yes, and that is the alteration of the law asked for; that payment by the landlord should be regarded as payment by the tenant, the tenant being also rated.

4948. *Chairman.*] Still having to enter the occupier's name on the rate-book?—Yes, they think that reasonable.

4949. But you spoke of the great trouble and expense that the guardians incurred in that?—Yes.

4950. So that no alteration of the law would do away with that?—But that would be less after a while; it was the first trouble at the getting into it.

4951. In any case it would be less after a while?—Yes.

4952. Mr. *Villiers.*] Do you know what addition would be made to the constituency at Norwich by all these persons being placed on the register?—I should say that the register would be about doubled, rather more than doubled.

4953. And that after striking off these persons that are too poor to pay the rates?—Yes.

4954. Mr. *St. Aubyn.*] Did I rightly understand you to say that the assessment committee make the excusals themselves?—Yes.

4955. You do not think it necessary to go before the magistrates?—I think we should ask the magistrates to confirm what the assessment committee had done.

4956. Is that your actual practice now?—Not actually. The assessment committee have told the overseers, not to take out summonses without instructions, and these parties that are struck off are virtually persons that we do not think worth summoning; that is about the amount of the operation. If we were to summon them, we should not get anything by doing it.

4957. Then, practically, they are excused without

Mr. *J. H. Tillett.*

4 May 1868.

out the cases being brought before the magistrates?—Yes; but we contemplate that it may be possible to meet the law, to have them formally excused by the magistrates, to confirm what the assessment committee have done.

4958. Mr. *Shaw Lefevre.*] You state that in the majority of these 1,920 cases, where people have been excused, the landlord has got the benefit?—Yes.

4959. He has got the same rent as before, you mean?—Yes.

4960. How do those people get the money to pay their rent?—They pay it out of their earnings.

4961. But you said that most of these people excused were in receipt of parish relief?—Yes.

4962. Then how do they get the amount for their rent?—I do not know how, but the landlords have got it.

4963. Then they have not reduced the rent in proportion to the rates?—As a rule, certainly not.

4964. Are there any cases you have heard of, where the persons have not been excused, where the landlords have adopted that course, keeping the rents the same?—Yes, a considerable number of cases in which the landlord has maintained the same amount of rent, although the tenant has actually paid the rate.

4965. A very considerable number of such cases?—I will not say a very considerable number of such cases, but a considerable number.

4966. Has that added considerably to the agitation against the system?—Of course; but that has been in districts where houses were in demand, or else the landlord could not have done it.

4967. *Chairman.*] In districts where the landlords had the power to do as they like?—Yes.

4968. Mr. *Shaw Lefevre.*] Have you known any cases in which the tenant having paid his rate has been able to deduct the whole of it from the landlord's rent?—Yes; several cases where the landlords have been sufficiently generous to do it. I know several cases of large landlords, and the owners of a considerable amount of property, who have done so.

4969. Who have practically relieved their tenants?—Relieved their tenants altogether; but that has been considered very generous.

4970. Are there many such instances?—No, they are exceptions. As I have explained, the rule is that the landlord has allowed to his tenant the amount which he (the landlord) had previously paid in respect of rates.

4971. Then we may say that in the majority of cases the tenants of these small houses have borne the additional rate brought upon them?—Yes.

4972. And in a great number of other cases the tenants had not only to pay the full rate, but to pay it without reduction of rent?—Yes.

4973. Colonel *Hogg.*] Did I rightly understand you to say, that 8,500 small houses were excused under the old system?—Yes, I said several thousand houses; generally speaking, the cottage property were exempted under the old system.

4974. What would have been the rateable value of that property?—Between 3 *l.* and 4 *l.* a year on the average.

4975. Now you have told us that 1,920 persons were excused?—Yes; I should put it in this way: that 8,500 would represent the number of houses, 6 *l.* and under, and that houses of that class formerly were entirely exempted.

4976. And now you tell us that about 1,920 persons are excused?—Yes.

4977. And that from 2,000 more you do not expect to get the rates?—Yes.

4978. The balance of that number you get the rates from?—Yes.

4979. I suppose you allow that those people who pay now ought to have paid before?—Yes.

4980. Did you not tell us that you thought that the system of excusals was rather lax?—I think it is arbitrary; it is dangerous to give the power to a committee. Fortunately in Norwich our committees are not political; but I can conceive that if they were political, that power to excuse might tend to disfranchise, or the other way, according to circumstances.

4981. How were the overseers remunerated for the trouble of collection?—The only advantage they had, was in the allowance which the revising barrister made to them for making out the Parliamentary list.

4982. With regard to that low class of houses which you were asked about just now, I suppose you consider that those who occupied them were only lodgers?—They were a shifting population, weekly lodgers.

4983. Do the working men change their apartments much in Norwich?—There is a good deal of that which makes it difficult to carry on this system, and which made the compounding an advantage.

4984. You said that in the long run that you thought the compounding system was the most convenient and economical?—Precisely.

4985. How can you reconcile that with the evidence you have given us, that you expect a larger amount under the new system, than the sum you formerly obtained?—I will explain that. We shall collect 500 *l.*, we reckon, more than before; but against that we have to put the extra expense of making the rate, and the paid collectors.

4986. The 500 *l.* was after you deducted the 350 *l.*, I understood you to say?—No; the 500 *l.* represented the gross gain by the rate of October over the rate of July. Then in order to get that gross gain, we had to pay 300 *l.* and odd for making out the rates, and we shall have to establish paid collectors. Then we consider also that a great effort has been made by the occupiers to pay that rate, and that that effort will not be continued, and therefore the unanimous opinion of the town council, half consisting of one political party, and half of another, is that a recurrence to the old system would be a gain.

4987. In many cases landlords have reduced the rents, have they not?—In most cases.

4988. Where the rents are reduced, and the occupiers have been excused rates, the poor people benefit by that, do they not?—Yes, the poor people are relieved in those cases.

4989–90. I think you have told us that the landlords in some cases pay the rates and increase the rent for the convenience of the occupiers?—In a few cases, but there has been no system of that sort. The honourable chairman asked me whether there has been any system of that sort adopted in the city; there have been instances of that sort, but no system.

4991. *Chairman.*] With reference to those 1,920 persons who were excused, can you state at all whether the majority of them live in that part

part of Norwich, where you stated that the landlords have greater power than in other parts?—No, I should say that they live in a lower part, where there would be more cottages.

4992. Then surely if there has been any hardship upon them, they might at once leave their cottages?—Yes, they might shift.

4993. Were there, out of those 1,920 people, many cases where the landlords left their rents the same as they were before; that is to say, these people applied for excusal of the rate, and that although the rate was excused, yet still they had to pay it to the landlord in their rent?—Of course, I cannot speak to that of my actual knowledge, but only my belief that that has been the fact; that the tenants have not had their rents reduced in consequence, and the gain has been to the landlord by the excusal of the poor people, as a rule.

4994. But if the gain had been to them as a rule surely these poor people would have left the cottages?—They are not aware of the law perhaps. I can say that we all consider it a most astrocious thing that the landlords should get the benefit of these poor people being excused on the ground of poverty.

4995. They have no grievance, perhaps, compared with the position in which they were before, but they have a grievance compared with other people who live in other houses, and get excused on the ground of poverty?—Yes.

4996. Do not you think that they would be likely to quit the illiberal landlord and go to the liberal landlord?—I think they would, if it were put into their heads. "We let off that poor woman, and the landlord pockets the money" has been a common expression on the assessment committee.

4997. It was rather a hard thing formerly, that the occupier who would be excused now on the ground of poverty, had to pay rates by paying them in his rent to his landlord?—Yes; but you will observe that these poor people pay their rents week by week, and the rate is demanded at the end of the quarter.

4998. The real difficulty seems to be not so much paying the rate, but paying it in a lump sum?—Yes.

4999. If there were facilities given them of paying by instalments, that difficulty would be removed?—Yes.

5000. Mr. *Shaw Lefevre.*] Could there be any better facility for that than their paying the rate to the landlord, in the rent?—Our impression is that the best way would be to let the owner pay, whether empty or full, and give him a commission, say 20 per cent.

5001. In Norwich it was more than that, was it not?—A deduction of two-thirds from the gross rent.

5002. Was that too large a deduction do you think?—Yes.

5003. What, in your opinion, would be a fair discount to give to the landlord, for collection of the rates?—An important question in the case would be this, whether they paid for empty or full.

5004. Assuming that they paid for empty houses, what is a fair discount?—I think if they paid half on the gross rental, that would be a fair amount.

5005. Supposing empty houses are not paid for at all then?—Then I think that they should pay two-thirds; but it is most important in the smaller class of property that the landlord should pay, if you return to composition, empty or full.

5006. Do you think that it would be possible to collect from the weekly tenants rates weekly?—It would involve an enormous expense.

5007. Then, in your opinion, there is no less expensive mode of collecting rates than collecting them through the landlord?—It seems to me that that is the better plan as to houses below a certain figure.

5008. That gets rid of the expense of collection altogether?—Yes; and in the long run I think that we should collect more by that process than now.

5009. *Chairman.*] Do not you think that the landlord gets a good deal out of that?—Yes.

5010. And is not that unfair on the owner of property above that value?—Yes.

5011. Mr. *Shaw Lefevre.*] That is on the assumption that more than 30 per cent. is allowed; but if only 25 per cent. were allowed, would not that obviate that difficulty?—I think that the landlords would not think that enough.

5012. Mr. *Goschen.*] You think that there is some point at which convenience would be gained by the landlord paying the rates, as I understand you?—Yes, it would be a great convenience to us in Norwich if the landlord were allowed to pay.

5013. In that case would the occupiers be under the elevating influence of having to pay their own rates?—No, they would not, certainly.

5014. Under any system where the landlord pays the rate, the occupier would not be under that elevating influence?—No; no doubt there is an advantage in the tenant paying the rate, in the view in which you put it.

5015. Can you secure that advantage without collecting the rate direct from the occupier; if it is once in the rent, whether it is the full rate or only a portion of the rate, it is just the same to the occupier, as far as that consideration goes, is it not?—Just so. Looking at it in that point of view, that is the advantage of the tenant paying. Then there are the disadvantages as to the local bodies collecting the rates. No doubt, in a social point of view it is an advantage.

5016. Do you think it makes any difference in the feeling of the occupier in that respect, whether the rate is a whole rate or the compounded rate, provided it is included in the rent?—I do not think so.

5017. It will be entirely indifferent to the tenant whether it is a compounded rate or a full rate, if it is included in the rent?—No; he pays the rate in either case.

5018. *Chairman.*] Surely there is a difference if the tenant knows the owner is liable for the rate, whether the owner may be called upon for the compounded rate, or for the full rate, whatever it is?—That would apply if the tenant had better means. I think that he would be better off if he could pay the whole amount of the quarter's rate at one time.

5019. Is there not this difference between the system of composition by which the landlord is liable for the rate, and the tenant not, and the system of the landlord paying the rate for him as his agent, that in the latter instance the tenant is liable if there should be an increase of rate, and in the former not?—Yes, he is more affected by local government in the latter case.

5020. And do you think that there is some advantage in that?—I always did; there is an advantage

Mr. *J. H. Tillett.*

4 May 1868.

advantage in that respect, in the tenant being separately assessed and paying his own rate.

5021. If the landlord when paying, as an agent, finds that he has to pay a higher rate one year than he has had to pay in a previous year, he will be rather liable to add it to the rent of the tenant, will he not?—Yes.

5022. Mr. *Shaw Lefevre.*] But is he not equally liable to add it to the rent, if it is an increase in the composition rate?—Yes, he would say "The rate has increased, and I must increase my rent."

5023. So that supposing that the landlord pays the rate, and the tenant pays it only in his rent, the principle is the same?—Yes, only the tenant would not recognise it so forcibly and directly in that way as in the other.

5024. Mr. *Goschen.*] The point that I wish to get at is this: will the tenant practically feel himself liable, if he pays the rate in his rent?—If you ask my opinion, I do not think it makes any real difference if he pays it in the rent. It is a matter of convenience, and I do not think it matters much; at the same time, it comes to him more emphatically when he pays the rate himself.

5025. But if he pays it through the landlord, whether it is a compounded rate or not, he does not feel that liability?—No.

5026. And in your opinion it is a pity to sacrifice the convenience of compounding in order to realise that which is a very vague advantage?—Yes.

5027. Because, if he thought at all that he was liable, he would feel that, being a weekly tenant, he was liable for a quarterly rate?—Yes.

5028. And if he thought that, although his landlord could turn him out at any moment, he was liable for a full quarterly rate, that would be a great injustice in his view, would it not?—Yes; I think there are considerations which recommend the present change of system, and considerations the other way; and I think that the considerations the other way are rather stronger in reference to our interests as local bodies, namely, the convenience and the economy of the system. I believe that is the result on the whole question; but I can see arguments the other way.

Thursday, 7th May 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.
Sir Michael Hicks Beach.
Mr. Goschen.
Mr. Hibbert.
Mr. Hodgkinson.
Colonel Hogg.
Mr. Kekewich.
Mr. Shaw Lefevre.
Mr. Paull.
Mr. Trevelyan.
Mr. Villiers.

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

JAMES REDDECLIFFE JEFFERY, Esq., called in; and Examined.

J. R. Jeffery, Esq.
7 May 1868.

5029. Mr. *Goschen.*] YOU are a Magistrate for the borough of Liverpool and the county of Lancaster, are you not?—Yes, I am.

5030. Have you taken any active part in the performance of magisterial duties?—I have.

5031. Have you occasionally been one of the magistrates who have heard summonses as regards excusals for poor rates?—Yes; I have taken my turn with my brother magistrates.

5032. How many magistrates sit to hear those cases?—Two.

5033. The magistrates have no power of excusal themselves, have they?—Not of themselves. The overseer has power vested in him to excuse, but the magistrates sit to ratify and make legal such decisions.

5034. The system of Liverpool is, is it not, that there is a quorum of three of the select vestry, who in the first instance make the excusals?—That is so.

5035. They hear the cases with closed doors, I believe?—I am not aware that a reporter was ever present.

5036. And are the cases which are brought before them exceedingly numerous in Liverpool?—I believe a very large number. Those only come before the magistrates that they have refused either to reduce or to forgive entirely. It is only after they have undergone the sieve, so to speak, of the quorum, that the parties come before the magistrates at all. The quorum decide the excusals. As to those that are left to pay, the collectors proceed in the ordinary way to obtain payment from them. Failing to get the money, summonses are issued, and the magistrates hear them.

5037. Then is the hearing of those summonses a matter of form, or do you go into the merits of each case?—The magistrates interrogate the respondent who is summoned. I should say that the duty of the magistrate there has reference to eliciting all the facts. While, on the one hand, the overseer has the power of mitigating and reducing, and the magistrate confirms that; on the other hand, if, by the collector's information, the overseer should refuse to mitigate where he ought to do so, the magistrate can refuse to issue a warrant for the recovery of the amount.

5038. *Chairman.*] Does the action of the magistrate then depend on the action of the overseer?—Yes; the overseer is the party who is to forgive legally, as we are advised, and the magistrate gives legality to that decision which has been arrived at.

5039. Mr. *Goschen.*] Is this the fact that the magistrates have no power themselves to forgive?—So we are advised.

5040. But they might refuse to grant a warrant if the facts seemed to them to be such that the rate could not be collected?—Yes.

5041. Or, on the other hand, you could consent to grant a warrant?—Yes.

5042. Therefore you would act as a check in a kind of way upon the overseer, if there was favouritism or improper excusals?—Yes; and upon undue severity by the collector. The collector is the party present who gives the necessary information upon which both the overseer and the Bench are supposed to decide.

5043. Have you had many hundred cases brought before you in that way?—Yes, many hundred cases.

5044. And in each case you have had to consider the question as to whether the rate ought to be paid or not?—Yes.

5045. So that you have acquired considerable experience in that way, of the grounds on which excusals have taken place, and of the cases in which they have taken place?—Yes.

5046. Those cases which have been sifted by the quorum do not come before you, as I understand you?—Not at all.

5047. But you issue summonses and hear the summonses, and you go thoroughly into the cases?—Yes, into those particular cases.

5048. Do you consider that when an excusal takes place, it is, practically, equivalent to pauperising the man who refuses to pay or cannot pay his rates?—Yes, and in the first instance I have never failed to tell them so. I say, "If you can pay these rates let me advise you to do so. It, virtually, pauperises you if we excuse you. Now, would you like to be pauperised for the small sum which you will now be relieved of."

5049. Mr. *Kekewich.*] What do you mean by its pauperising them if they do not pay?—I mean that it is equivalent to receiving parish relief. Those who are excused then their contribution to the parish exchequer are virtually receiving money out of the exchequer.

5050. Mr. *Goschen.*] It makes no difference to the pocket of a ratepayer whether a man refuses to pay his rate or whether he does pay his rate and receives a portion of it back again?—Just

J. R. Jeffery, Esq.

7 May 1868.

—Just so; it is quite clear that if a man's contribution is 20 *s.* and he only pays 10 *s.*, it is equivalent to the 20 *s.* going into the parish coffers and 10 *s.* being paid out to him by the parish relief officer.

5051. The system of excusal has been on a very extensive scale in Liverpool, I believe?—Yes, I should say largely.

5052. What proportion of male occupiers would you say come upon the list of burgesses?—According to the return of 1866 there were 40,000 male occupiers of premises rated at 10 *l.* and upwards.

5053. Mr. *Hibbert.*] Is that in the parish?—No, in the borough. And out of that number we find only 20,000 in round numbers on the Parliamentary burgess roll.

5054. Mr. *Goschen.*] How do you account for the difference between the two?—By the non-payment of rates largely, but partially by the removal of parties, either out of the borough altogether at particular periods of the year, or by their removal from one part of the borough to another, the borough consisting of four parishes.

5055. Would the removal from one parish to another have the effect of causing a name to be struck off the roll?—It has that effect; but not necessarily so; I should say that the difference is accounted for largely also from parties being objected to and not appearing before the revising barrister to claim the vote.

5056. And upon the question of residence, it is necessary for them to be resident a certain time, is it not?—Yes.

5057. Would not that operate also considerably in reducing the numbers?—No doubt it does; I am informed credibly that the burgess-roll changes from 8,000 to 10,000 every year.

5058. Mr. *Villiers.*] By the burgess-roll, do you mean the voters for Members of Parliament?—Yes; perhaps I may be allowed to say, to make it more clear, that supposing the rate-paying clause had been repealed, and no further action taken, our burgess-roll would have numbered 40,000 voters as against 20,000 by the payment of rates.

5059. Are you speaking of the present Reform Bill?—No; I say that under the old Reform Bill, taking the line at 10 *l.* rental, supposing the new Reform Bill had simply repealed the rate-paying clause, the burgess-roll would have numbered 40,000 male voters.

5060. Mr. *Goschen.*] Without any other addition, you mean?—Without any reduction of the franchise whatever.

5061. *Chairman.*] I thought you said that the qualification of the necessity of residence operated considerably to reduce that number?—There is no doubt that it does; and again, not appearing before the revising barrister; but there are 40,000 male occupiers of 10 *l.* and upwards on the rate books.

5062. What you mean, surely, is this, that if you get rid not only of the rate-paying clauses, but of the residence qualification, then you would have 40,000 voters?—Perhaps that would be expressing it better.

5063. Mr. *Villiers.*] But of 10 *l.* occupiers there would be 40,000 qualified to vote?—Yes.

5064. Mr. *Goschen.*] Are you aware whether the proportion in Liverpool, of people not on the register, far exceeds the usual proportion?—I am not aware.

5065. Can you state how many male occupiers there are below 10 *l.*?—No.

5066. Will you tell me how many summonses were issued in Liverpool for the year 1866–67?—Five thousand five hundred and forty-three for the parish of Liverpool, and 1,300 for Everton, and 800 for Kirkdale, making together, for the borough, 7,643.

5067. All those cases were as it were argued before the magistrates?—Yes. And I should state that the clerk to the parish has given due notice to the clerk to the magistrates, whose duty it is to attend the court upon the hearing of those summonses, that he will be required under the new law to make provision for the hearing of at least 20,000 more summonses for the parish of Liverpool, and 10,000 more summonses for the districts of Everton within the borough, and 800 more for Kirkdale. Supposing that anticipation to be realized you will have this state of things: summonses issued in 1866–67, 7,643; and under the present new state of things upwards of 38,000, or more than five times the number.

5068. Mr. *Villiers.*] If I understand you rightly, when there were 7,600 summonses that was under the old Reform Bill?—Yes.

5069. And what you state now is not what has actually taken place?—No, it is an assumption by the parish clerk.

5070. It is an assumption by the parish clerk of what is likely to occur under the Reform Bill of 1867?—Yes; so that the clerk to the magistrates may make the necessary arrangements for the hearing of the increased number of summonses.

5071. Mr. *Goschen.*] It is not a matter of assumption in conversation simply, but notice has been given to that effect?—Yes.

5072. It is based on fact within the knowledge of the parish clerk who has made this notification?—Yes.

5073. Do you believe that that state of things has arisen from the fact that it is a change of system for the moment, but that these summonses will decrease when things settle down a little?—I am afraid that the summonses will be materially increased, and for this reason. At present a great many of the owners of cottage property, and the collectors of a large number of cottages are paying a moiety of the poor rate as under an agreement with the tenants; but I apprehend that that will cease at the close of the parochial year, and when the tenants themselves will be called upon to pay the whole then I am afraid that the summonses will materially increase. At present these parties to whom I have referred, the agents and owners paying a moiety, the overseers and parish authorities are getting the other moiety from the tenants as best they can, either in part, or the whole, or none.

5074. Mr. *Villiers.*] Are you speaking of the present year?—Of what is now in operation.

5075. Mr. *Goschen.*] May I put it that this is the state of things; that you are in a transition state from the old to the new, and that under the old system as given in evidence by another witness, the owners without any legal sanction pay half of the rates, and the other half is excused, and the consequence is that at present the occupiers have only been charged for half the rates?—Yes, that is so.

5076. And now half of the rates has been collected from the owners, and the occupiers have

have been summoned for the balance?—Yes; that is what I understand.

5077. But in future you anticipate that the claim will be, and the summonses will be for the whole; for double what has been really paid hitherto?—Yes. Will you allow me to say that I am fortified in that opinion by a statement made to me only the day before I came here, by one of the largest cottage rent-collectors in Liverpool. He says that already the effect of these small tenants paying the rates in full, is that as soon as they have reason to believe that the tax collector is coming, they fly from the premises, and that that has occurred in more than one court of cottages, so that when he has gone for the rent, there have been no tenants, but the premises have been empty.

5078. I will not pursue that. Now let me ask you as a magistrate, have you had the opportunity of knowing yourself that there is constant flitting from one place to another in Liverpool, in order to escape from the rates?—Hitherto there has been no occasion for that, because the landlords have largely paid those rates; and when parties have been summoned for the payment of rates, they have almost as a rule stated that the landlord gave them to understand that he would pay; and we have almost as a rule refused to relieve those parties, because we have had reason to believe that the landlord has done it simply for the purpose of getting an excess of rent, that is, rent *plus* rates, and that if we excuse the rates, that relieves him from paying the moiety, and we advise the tenant in almost every case to go into houses where the landlord has compounded for the rates, so that they may pay their rates weekly, and not be annoyed by being summoned for twelve-month rates.

5079. You give that advice from the bench?—I do.

5080. That is to say all those that have come before you, are practically cases where the owners do not pay the rates?—Yes.

5081. If the owners did pay the rates, those persons would not appear?—No.

5082. Therefore in all these cases of summonses which are heard before you, those who are summoned have had to pay the rates themselves?—Yes.

5083. And that has given you a special opportunity of hearing the difficulties that weekly tenants have in paying the rates?—Yes, I should say that weekly payments for tenancy should be accompanied by weekly payments of rates and taxes; the occupiers of that class of property are persons whose habits prevent their accumulating as much money as will enable them to pay their rates in one amount; I should say although in Liverpool the rates are levied only once a year, they are paid and received in moieties, and in these cases the tax collectors will frequently take a less amount than the half-year's; but they will not take it weekly.

5084. Then if the tenant is made liable for the rate, he would be made liable for the whole rate, or practically, for a large moiety of it, though he is only a weekly tenant?—He is liable for the whole, because when the rate is levied it is levied for the year, and is payable in advance.

5085. Then, in fact, a man that can be turned out by a landlord at a week's notice, is made liable for the rate of the whole year?—He is so, and it has presented itself to my mind that if a thrifty, careful, prudent man should accumulate as much as to enable him to pay the moiety of his poor rates, and if he pays that soon after the rate is levied, it is a premium upon an unprincipled house-owner getting rid of that man at the end of the week, inasmuch as he can then let those premises at an advanced rate, because the rates and taxes have been already paid by the out-going tenant.

5086. In fact, his position, or the general position must be this, that if a man does his duty to the full, that is to say, pay the first moment he is asked to pay, he may be at the mercy of his landlord whether he shall lose the whole amount of his rates, except what applies to the few weeks he has remained in occupation?—Yes, he has paid the rates on the premises for a longer period in fact, than he has power to retain them in his own right.

5087. Following up that subject, it is the case in Liverpool, as far as you are aware, and can judge from the many cases brought before you, that a weekly tenancy is a usual one?—Yes, below 15 *l.* a-year, certainly, and I think that to a very large extent, up very nearly to 20 *l.*, they are weekly tenants.

5088. And is there any chance of there being any alteration in that respect, from the situation of the commerce, and the occupation of the tenants?—No; I should say that for the artizan in Liverpool it is a great convenience to be able to pay his rent weekly, and that the landlord has no more claim upon him than for a week's rent, for this reason; supposing he is employed for weeks at the north end of the town, he would like with his family to reside as near his work as he can do; then when he has finished that job he may be in the employment of the same parties; but he may have a job at the south end, and it is very convenient for him to be able to remove at the shortest notice to his landlord.

5089. Would you consider it a test of a man's steadiness, according to the social condition of Liverpool now, that he should remain in the same house continuously for a year?—That depends much on his occupation.

5090. He might have got into a bad neighbourhood which would make him desirous to change, might he not?—We know, sitting on the bench, that feuds exist between residents in courts; and I cannot imagine anything more injurious to the moral training of children than that when a prudent man finds himself located in a court, that may be really termed a hornet's nest, he should not be able to get out of it as soon as possible; but if he is called upon to pay six months' rates and taxes, he is either fined as a penalty to that extent for removing, or he must remain with all those evil consequences until the time has expired, for which he has made that contribution.

5091. From your experience as a magistrate, would you say that, in Liverpool, it was injudicious by any system of taxation to hold out any inducement to people to fix themselves permanently in houses?—I should say that it is financially, and socially, and morally wrong and injurious.

5092. Why financially injurious?—Because the man is mulcted in the sum of money which he leaves behind him when he leaves the premises, if he has paid for a longer period than he occupies them, whether he leaves them of his own will, or by the arbitrary conduct of his

J. R. Jeffery, Esq.

7 May 1868.

landlord. That operates upon him as a penalty, therefore it is financially injurious to him.

5093. Supposing that the occupiers were obliged to pay, and were made liable, it would only be to the interest of the occupier, would it not, to defer his payment of the rates?—Yes.

5094. To drive it as close up to the summons as he possibly can, because otherwise there is the risk of his being turned out while the rate still lasts?—Yes, in fact it would be an inducement to him to allow the summoning which would cost him a shilling, and have time to pay from the bench, because as a rule (I should say there is scarcely an exception), where the parties are not excused any proportion, time is granted by the bench, and that time is 14 and 28 days as a rule; that gives 14 days for one-half payment, and a month for the other; and where there is a warrant, we leave it in the hands of the collector not to be unduly severe.

5095. Then would you say that a man gets some advantage even in allowing himself to be summoned under the present system?—Yes; unfortunately I could mention parties who occupy a very respectable position indeed, who, for the sake of the interest on their rates, run it so fine that they are really summoned; they have no desire to be summoned, but they leave it to the last moment and are caught by the summons. Therefore I would say that if it applied to parties in a higher position in life, it would necessarily apply to those below, the one being influenced by the interest, and the other by an absolute want of money.

5096. Could you state to the Committee how the magistrates generally deal with those summonses; are there any cases where the summonses are strictly enforced?—Yes, by warrant issuing.

5097. Mr. *Villiers.*] The warrant issues only after the man has been summoned, and the magistrate decides that he is bound to pay?—Yes; the warrants issued in 1866–7 were 1868, out of 5,543 summonses.

5098. Mr. *Goschen.*] Is that in the borough or in the parish?—In the parish.

5099. That would be about one-third?—Yes.

5100. In those cases is no time given?—Yes; time is given before the warrants are issued; the warrants are issued very reluctantly indeed.

5101. Very reluctantly by you, or by the overseers?—By both.

5102. The overseers do not like to have recourse to a warrant till the last moment?—No; it is a very extreme case indeed where a warrant is issued, because they are in fear and dread, supposing no other feeling influenced them, that when the warrants are issued and the premises are emptied of the little furniture there, all the inmates will go into the workhouse.

5103. Would the next class of cases where you do not issue a warrant be cases where they agree to pay a portion, and are let off a portion?—Yes; that would be almost uniformly so; but frequently where warrants are issued, the parties pay without execution; warrants are issued frequently with the knowledge on the part of the collectors, that the parties are endeavouring to evade payment, and when they know that a warrant has been issued, they pay; so that it does not follow that because 1,868 warrants have been issued, distress has followed in every case; in some cases the very sight of the warrant makes the party pay who has the means of paying.

5104. Then the next class would be where, without issuing a warrant, you let off a portion of the rate?—Yes.

5105. And letting off a portion is, that practically, to over-rule the decision of the quorum of the select vestry?—I should hardly like to put it so; it is practically so, but the quorum of the select vestry come to the best conclusion they can, and they are of opinion at the time they decide, not to mitigate the payment if the parties are able to pay. When a summons is issued, the parties come before the court, and the magistrates interrogate them closely, and bring out all the facts of the case, and it frequently is the case, that those facts result in time being given, more than in mitigation.

5106. Still there are cases where mitigation occurs?—A great many.

5107. Could you state the per-centage?—Well, it would be a very rough idea, but I should think a third; of these summoned, two-thirds would have to pay in full, by time being given, and a very small proportion will have warrants. One-third will be mitigated; and in case of non-payment, those who have had their payments mitigated and failed to pay within the time given, as also those who have failed to pay, and who are expected to pay in full, with time given, will have warrants issued against them.

5108. And it is your opinion, as a magistrate hearing these cases, that this process of excusal is practically a pauperising process?—Well, I think that as a matter of fact all those whose duty it is by the law to contribute to the maintenance of the poor, if they fail to do it, are recipients of the bounty of those who do it, and have to make up the deficiency.

5109. When the owners pay the rates, you have no summonses, have you?—No, not any, because the parochial authorities accept their payment as payment in full.

5110. Am I correct in this, that a system which tends to produce this vast amount of summonses rather tends to pauperising those to whom it is applied?—Yes.

5111. And that, if you can induce people to pay their rates in their rent, you avoid the necessity of this process of paying the rate, which when it is demanded in one sum, the people find it very difficult to pay?—Yes; certainly.

5112. Then, in your opinion, from what you have seen, does this arise, that it is desirable to encourage by legislation the payment of rates by the owner as far as you can, in the case of houses below a certain value?—Decidedly; but I think that the mitigation hitherto, or the sum allowed under composition, being 50 per cent., is in excess of what is necessary or what is equitable. We have as a criterion the Tithe Commutation Act, for example, where the landlord pays the tithe as the tenant used to do. The landlord is allowed 25 per cent. as a compensation for that payment, so that it would appear that if 25 per cent. is required to remunerate for collecting so high a class of tax as the tithe commutation, the same per-centage cannot be considered too high for so low a class of collection as cottage rents. Then there is an additional consideration where the commutation exists with these cottages. The owner pays whether the cottages are empty or full, and that was supposed at the time to require an allowance of a further 25 per cent. I think experience would say that 25 per cent. for that particular is too much. My own opinion

opinion is, that if a third were to be allowed, to include both, it would be equitable, and a fair compensation to the owner for paying.

5113. But irrespective of the compensation, or the mode in which the owner should be made to pay, you think that the fact that the owner pays the rates rather than the tenant is not demoralising, but rather the reverse?—I think that it has a tendency rather to elevate the tenant. He is conscious then that the demands made upon him have been met, and that he occupies his social status, as though he had paid the full. In fact, I am not sure that these people do not pay the full, and that the landlords do not recoup themselves the allowance which has been made to them; and I see no reason why they should not. If they pay in advance, and take the risk of the tenant's leaving the premises and the premises being empty, I think it is quite fair that they should recoup themselves by putting on the necessary sixpence, or whatever sum may be requisite to make up the full amount of rates per week; and I think it would follow necessarily that that is the practice, that the tenant himself pays the full rates and taxes.

5114. What is the nature of the excuses generally made to you when the people who have been summoned come before you?—Sickness or being out of employment, and they are largely dock porters; I should say that they do not appear in person, as a rule; but the wives appear, and that has been a question with some of the magistrates how far we have been doing wisely, to allow the wives to appear, and whether, if the men were obliged to appear, knowing as we do, that a great deal of this want of means arises from intemperance, they would not be induced to forego some of those indulgences and pay their rates and taxes; but it is quite clear that if the men were obliged to appear, in very many cases they would lose a day's wages, which would be inflicting a money penalty upon the family, and therefore we have thought that we had better take the wife's evidence and be contended with it.

5115. Would these be people who pay their rents?—They pay their rents in preference to their rates, invariably, where they do not go *pari passu*, and they bring their rent book to show us that they have paid their rents, while they are unable to pay their rates; we then say to them, "Why do not you go into a house where the landlord compounds for the rate, and then you will pay it weekly as you pay the rent?"

5116. What answer do they give?—Generally, that they cannot find a house to suit them, or that the landlord promised at the time of letting to pay the rates; they are not without an excuse, whether that excuse be valid or not.

5117. Are there a good many houses in Liverpool where the owners refuse to pay the rates?—There are a good many, but I should say in proportion they are comparatively few.

5118. But your opinion is this, that in regard to those cases which you hear, in very many cases the rate would have been paid if it had been included in the rent?—I have no doubt of it.

5119. Because the same parties who cannot pay their rates, and who are brought before you after having been sifted by the quorum of the select vestry, bring you their books to show you that they have paid their rent?—Yes; the landlord will turn them out of occupation when they cease to pay their rent.

5120. The fact is that the rate is asked from them in an inconvenient form?—Precisely.

5121. And if it is asked early in the year from them, then they feel that it it is not fairly due; I mean that they are not sure that they will work it off?—Yes; this non-payment is not confined to the non-payment of rates and taxes. Followed out to the shopkeeper, for example, who trusts this class of persons, the shopkeeper cannot get paid the indebtedness of the party in one sum; he is obliged to get it in small payments; generally weekly payments.

5122. And the collectors will not take the rate weekly?—No.

5123. In such an enormous place as Liverpool, if they were to take it weekly, the expense of additional entries in the collection would amount to a large sum?—Yes; and there would be an increased number of collectors that would be required to attend. And firstly, you increase your salaries when you increase your collectors; and secondly, you increase the risks of robberies as you increase the number of collectors and the number of times of payment in the year.

5124. I may take it as your experience with the opportunity which your position on the bench has given you of judging of the difficulties which people who occupy these small houses have of paying rates, that it is undesirable to hinder by legislation the arrangement by which owners pay the rates for the tenants?—Yes.

5125. You are an employer of labour as well as a magistrate I think, are you not?—I am.

5126. To a great extent?—We have, I think, about 400 behind the counter, and we have over 2,000 upon weekly wages, and we are, I believe, as individuals occupying premises the heaviest assessed of any in Liverpool. Our assessment as just now sent in is upon 7,800*l.* upon one block of premises irrespective of others that we occupy, making together more than 9,000*l.*

5127. On that 9,000*l.* you have paid the full rate, I presume?—I am appealing against that. I think it is an excess of assessment, but that is what is given into us now. I should tell you that the premises are new, and it is the first time they have been assessed.

5128. I mean there is no kind of composition there?—No.

5129. And therefore, having so large a property to be assessed, it is rather to your pecuniary interest that a system of composition should be abolished which would relieve a great portion of other property?—It is clearly to our interest that as much shall be got out of any given rate as it is possible to obtain. Now, in referring to this particular class of property, it is simply impossible to get the whole rate, and the question is, can you get a greater amount by composition with the owner than you can by collecting it directly from the occupier? My own opinion is, that if you compound with the owner upon an equitable basis you will get, as a financial result, considerably more than you will do otherwise, and that is irrespective of the annoyance and the social degradation that follows the hunting of these people. You will get a great deal more from the owners than you can possibly do from the tenant, however many collectors you employ.

5130. If you are mistaken, and a larger amount should be collected from cottage property in Liverpool, under the new system, it will be to your advantage, because you are one of the largest ratepayers in Liverpool?—Yes.

 5131. *Chairman.*]

J. R. Jeffery, Esq.

7 May 1868.

5131. *Chairman.*] What grounds have you for your opinion that more can be got by the system of composition than by direct payment of rates?—I will give you the most recent, which I referred to just now, that the tenants, having the power to leave at a week's notice, they will leave the premises, and they do leave the premises where the tax collector knows they reside, and is applying for the tax. They leave before he comes.

5132. Have you yourself known instances of that?—My memory carries me back to the time that Mr. Hagger referred to, when that class of property paid nothing, and I am one that exerted myself to cause that property to come under contribution, because we who paid the rates and taxes had to pay in excess in consequence of that property paying in diminution; and the result of that effort, if I remember rightly, produced some 5,000*l.* or 6,000*l.* a-year. The class of property was given up as hopeless to recover anything from by the collectors, and the result was a compromise with the owners, and that, I think, was the pioneer for the compound householders' Acts. I believe that Liverpool will be found by that action to be the pioneer town whose action resulted in the Acts for the composition, as between the authorities and the landlords.

5133. But looking at a more recent time, the last rate that was levied in Liverpool was levied in May last, was it not?—Yes.

5134. That rate has been collected under the new law, has it not?—No, not wholly; the old law has operated to the extent that the landlord is paying his moiety for which he contracted with the tenant. They are now pursuing the tenant for the balance, that is, for the second moiety.

5135. But did not the overseers take any action in sending out notices that the system of payment which had heretofore existed must be altered in consequence of the alteration of the law?—Yes, they did; and what they get from a tenant whose landlord paid previously in excess of that moiety will be an excess to their exchequer. But then the question comes, at what cost of collection, and what cost of degradation and demoralization to the tenant, will that excess be obtained?

5136. We will go into the question of degradation and demoralization afterwards; but, as regards the actual amount, the overseers send out notices that they would not for the future consider that the occupier was discharged from his liability by a part payment of rates on the part of the owner?—Yes, they did.

5137. Then, as I understand you, the owners have continued in many cases to pay the part of the rates that they paid before, and the collectors have called on the tenants for the remainder?—Yes; and I must remind you that, in some cases, as I was informed, when the collector went for the second moiety the premises were empty.

5138. But out of those premises which you have given to us as a great instance of what I may call hardship, half of the rate had been collected?—Yes.

5139. And therefore only half the rate, at the outside, was lost?—Yes; but then I would say that in my own mind the logical deduction is, that if they will fly for half the rate they will be certain to fly for the whole.

5140. Mr. *Goschen.*] At present the landlord has paid his moiety, as I understand, and the tenants have been summoned for theirs?—Yes.

5141. In future, as I understand, it will be necessary to summon the tenant for the whole unless there is a different arrangement?—There is no doubt that it will be so, and the associated house owners have issued a circular requesting that there shall be no reduction of rents consequent upon the alteration of the law. There is an association in Liverpool called the House-owners Association which is virtually an association of cottage owners, and a circular has been issued by that body calling upon their members not to reduce the rents consequent upon the relief of the payment by the owners of the moiety which they have been in the habit of contributing.

5142. *Chairman.*] Does that association represent the greater number of cottage owners?—Yes, certainly.

5143. But that practically amounts to an increase in the rent, does it not?—It does; but they are so far prudent in their circular that they are impressing upon their members not to reduce the rent; "for reasons to be hereafter assigned," I think they say.

5144. Whether that action is successful depends upon whether the tenants refuse to pay the same rents?—Yes, entirely.

5145. Of course if the tenants prefer to leave their cottages and go to others, then this action of the owners would be null and void?—Yes; there is no doubt that the rent to be received will be governed by the supply and demand.

5146. Are you acquainted with the per-centage of the amount which was collected in Liverpool parish of the rate laid in May 1866?—Speaking from memory, I think 86 per cent.

5147. Are you acquainted with the per-centage which has been collected on the rate laid in May 1867?—I am not acquainted with it; but I should expect to see a considerable increase of the per-centage, seeing that the owners are still continuing to pay the moiety, and that the overseers are pursuing the tenants for the second moiety,

5148. But I understood you in your evidence to say that, as a large occupier of assessed property, you thought that it was for your interest that as much as possible should be collected on any given rate?—Yes, that is so, no doubt; and for this year it will be (in a monitory sense only) to my interest; but I do not believe that when this exceptional state of things has ceased to exist the revenue will be so great.

5149. What are your grounds for that belief; simply that you think the owners in future will decline to pay that half of the rates?—Yes; they will have no interest in paying it, no inducement.

5150. Why not?—Because there will be no allowance made to them; they will not have the power of compounding; no commission will be given to them.

5151. But they never had a legal power of compounding, had they?—No; but in Liverpool there is a Local Act, as I explained to you, by which a quorum of the select vestry have a power of mitigating or reducing; and practically it is legal to this extent, that although the auditor has the power of surcharging the overseers to the extent of the deficiency, upon inquiry he finds that the excuses have arisen from poverty, and therefore for all practical purposes the law making it illegal is inoperative.

5152. But do not you think that if the owners were

were still to continue to pay half the rates, and the occupiers were summoned on account of the remainder not being paid, the excuse of poverty might still be held to be valid on their behalf?—Well, I think there are a great many who occupy these cottages who individually could afford to pay the full rate.

5153. Is there any reason why they should not do so?—Yes, because they are so exceptional to the whole number, that it is better in the financial interests of the parish that they should be allowed to do their business not so much in retail (if I may be allowed the expression), but that they should make them into wholesale parcels.

5154. But do not you think that it is rather bad reasoning to argue that although a man can afford to pay the full rate, yet because he is an exceptional instance, he should be allowed to get off?—But you cannot isolate the few out of the great many. There can be no doubt that out of the thousands for whom the landlords compound, there may be tens who could afford to pay the rate, but then the difficulty would be to select those tens. It would be practically impossible.

5155. Of course if the majority were to show that they could not afford to pay the full rate, then they might be excused on the ground of poverty, as hitherto?—I think that you would require a stipendiary to sit from the 1st January to the 31st of December, to hear the appeals.

5156. But you would have the same machinery as hitherto?—Yes; but the machinery is not put into operation where the landlords come forward voluntary, and compound.

5157. I suppose that it would soon be known what class of tenants would be likely to pay, and what not?—In the time that I alluded to just now (20 years ago), there were such crowds outside the parish offices in Fenwick-street, that the magistrates had to lift the window, and tell them to go home; and it was that state of things that drove them to what may be called the system of compounding. And when the auditor came to audit the accounts, he found that there was no remedy for it.

5158. It might be remedied, might it not, by a list of names being prepared and submitted to the magistrate, instead of each person being required to attend?—I am not prepared to say that; I think that no magistrate could justly excuse any man by a list being laid before him.

5159. Has the magistrate any better means of judging of the poverty of the applicant than the overseer would have?—I do not know that he has; but the overseer may not have put questions to the parties, or may not have believed the parties. At all events, the quorum relieve those as to whom they believe the evidence to justify their being excused, and the others are left to take their chance with the collector. When the collector's chance fails, and they fail to pay, then he takes out a summons against them. That is the process. The quorum believe that the parties can all pay.

5160. Those in receipt of parish relief, and widows, for instance, might be primarily excused by the overseers, might they not?—They are. It is very rarely, indeed, that those in receipt of parish relief are brought before the magistrates. I would say, in fairness to the overseers, that it is invariably an error, if it does happen, because the magistrates never inflict the penalty of paying the rates when they are in receipt of parochial relief.

J. R. Jeffery, Esq.

7 May 1868.

5161. Still, you say that you consider that a man who is excused his rates is a pauper, do you not?—I do distinctly.

5162. Is there not this difference between him and the pauper, that he simply does not pay, while the pauper not only does not pay, but receives as well?—I think that the result is the same, and that the consequences are the same, whether I fail to pay to an institution that the law calls upon me to pay to, because of my poverty, or whether I am a recipient from that institution from the same cause.

5163. The pauper does not pay his rates, but in addition to not paying his rates, he receives a certain sum from those who do?—I think that he is only an increased pauper in degree, and that the other comes within the description of pauper. The man who fails to pay the whole of the demand on him must receive relief from those who make up the sum which he does not pay.

5164. Taking your view of the matter, would not the allowance in the rates under the system of composition to the owner pauperize the owner instead of the occupier?—No, because the owner pays in advance, and guarantees to the parish not only the collection, but whether the houses are empty or not, the rate.

5165. But if he has an allowance compensating him for that, and in addition to that allowance receives the full rate from the tenant, he makes a profit out of it?—It is intended that he should.

5166. He is so far a pauper, is he not?—No, if he is a pauper every collector in the parish is a pauper; he only becomes a collector in another form.

5167. Your view is that he receives that allowance simply for the collection?—He receives in two forms, first a collection, and second a sort of commission for guaranteeing that he shall pay for the houses whether empty or full; the second portion may not be a profit; I have known it to be an entire loss.

5168. It may be a considerable profit?—It may be a considerable profit.

5169. And in places where cottages were in demand, it would?—Yes; but on the contrary in a neighbourhood were cottages are not so much in demand, but are empty throughout the year, it will be a loss to him.

5170. Generally, I suppose there is a pretty good demand in Liverpool?—Yes.

5171. To that extent the owners become paupers?—No; I take exception to their being put in the category of paupers; they are collectors for the parish but paid in a different form, paid by commission without salary.

5172. With regard to the number of summonses, I think you stated that on the rate of May 1866, 5,543 summonses were issued?—Yes; I have taken the official return for the parish.

5173. That does not quite tally with the evidence of Mr. Hagger; he states that 6,000 summonses were issued for that rate?—Yes; I received those figures from the parish office, 6,000 as you have them; but I find, upon looking at the official return, that the official return was less in number, and I preferred taking the lesser number to the greater number, although one was directly from the parish, and the other was from the printed official return made to the Government.

J. R. Jeffery, Esq.

7 May 1868.

5174. By whom was that return made?—By the parish authorities; by Mr. Hagger.

5175. Then how do you account for the difference?—I am not prepared to account for it; I wished if there was a discrepancy, that the discrepancy should be in favour of numbers; I would not quote the higher number while there was a lesser number in existence, and that lesser number equally official with the higher number.

5176. You have followed the same course with regard to the warrants; Mr. Hagger says that 2,400 warrants have been issued, and you say 1,868?—I am taking the official return again; I got this printed return, which was made to the Government, and I thought that I should be safer, and that it would be more desirable that I should quote from the official return, although obtained frem the same office; it being a lesser number, I thought that it would be better to be cautious, and take the lesser number from the official return, than the greater number from Mr. Hagger, or possibly one of his clerks may have given the figures to my messenger, while there can be no doubt about who gave the official figures.

5177. Then with regard to the summonses on the rate of May 1867, I think you stated that it was calculated by Mr. Hagger, that 38,000 summonses would have to be heard on account of that rate?—Yes, or his clerk; 20,000 in excess in the parish of Liverpool.

5178. Confining yourself to the parish of Liverpool, how many summonses did Mr. Hagger state would probably have to be heard on this last rate in that parish. I think it was 20,000?—Twenty thousand in excess of the 5,543.

5179. More than that, is it not, because 7,643 were heard last year?—I stated 5,543 summonses were issued in 1866-7. You have got a higher number from Mr. Hagger. You are confusing the borough with the parish.

5180. Will you state how many summonses he calculated would have to be issued for the present rate?—That was 20,000 in excess, and the figures together are 25,543, that is for the parish of Liverpool.

5181. On what grounds do you know was that calculation made?—I am not prepared to say. I have this from the clerk to the magistrate who has received it officially from the clerk to the parish authorities, that in order to prevent confusion at the time of hearing, he will have to make arrangements for the hearing of 20,000 summonses in excess of what were heard last year.

5182. But, in Mr. Hagger's evidence I see that up to the 24th April 4,160 summonses only had been issued for the parish of Liverpool; and that, up to that time, 83 per cent. of the rate had been collected, as against 86 in the previous year, only leaving, therefore, 3 per cent. more for which one large assessment had a good deal to answer; I do not quite see, therefore, on what those 20,000 additional summonses were to be issued?—I am not prepared to answer the question; I simply take the official statement as given to me. The magistrates' clerk has received that information from the clerk to the parochial authorities, in order to prevent confusion at the time of hearing.

5183. But if nearly as much of the rate has been collected as was collected before; and if the rate is to be closed in another month, as Mr. Hagger told us, what possible grounds can there be for saying that 20,000 more summonses are likely to be issued?—I can see it plainly; that is to say, if they are determined to collect the second moiety from the tenant, I can quite understand that at least 20,000 summonses more have to issue.

5184. Then you think that the balance between 86 per cent. and the total amount of the rate would entirely consist of that moiety?—Yes; you will perceive that 86 per cent. was collected under the law of composition. Now if the authorities are going to pursue the tenant for the balance of that composition, I can quite understand that there would follow 20,000 summonses issued in addition.

5185. Because, although the proportion of the rate is small, the number of those who pay it is large?—The contributions are small in each individual case, while the number of contributors must necessarily be very numerous.

5186. Have you any other grounds beside the statements which the magistrates' clerk has made for thinking that the officials are likely to follow up the rates so very closely as that?—I have no ground for supposing that they will not; I should say, under the present state of the law, it will be their duty to do it; and I cannot suppose that they will fail to discharge their duty.

5187. Mr. *Villiers.*] They will be surcharged by the auditor if they do not discharge it?—Yes.

5188. *Chairman.*] They will not be surcharged by the auditor any more than they have been before, will they?—Yes, certainly; because the law requires that each individual shall pay, and the question will be, "Have you, as parochial authorities, applied to each individual?"

5189. But have they no power to excuse them on the ground of poverty?—They have not had them before them, and they do not excuse them.

5190. But they have that power?—They have not exercised it; it is competent for them probably, to have them before the quorum as before, but I am not aware of their doing it.

5191. It rests upon their opinion whether it is worth while to summon them?—Yes.

5192. You gave us some evidence as to the number of occupiers in the borough of Liverpool, who were disqualified from voting in Parliamentary elections; you stated, I think, that there were 40,000 occupiers above 10 *l.* in the year 1866, of whom only 20,000 were on the burgess roll?—Yes.

5193. Can you state at all, what proportion of that 40,000 would be excluded from the burgess roll, from the want of sufficient residence?—I have no data for stating that; but you see, first, there are those engaged in the Customs and the Excise; 2nd, there are deaths; 3rd, there are those who leave the borough entirely; 4th, there are those who remove from one part of the borough to another, and 5th, there are those whose names have been objected to on the burgess-roll, and who fail to appear before the revising barrister; all those are causes operating to the reduction of the burgess-roll, together with the non-payment of rates within the time.

5194. But I wish to distinguish, if possible, those who do not appear on account of the non-payment of rates, from those who do not appear on account of non-residence?—I have no means of giving that information.

5195. But still, from the causes which you have enumerated, a very large number would be excluded

excluded from the mere fact of non-residence?—I do not think so very large a number; I should say, that those who would necessarily be excluded for the reason I have assigned, would probably be covered by 3,000.

5196. But, I think, you stated that it was a very common practice in Liverpool for the working classes to migrate about the town pretty freely in search of work?—Yes; and those who contribute above 10 *l.* are watched very narrowly by the officers of one association or the other, on the one side or the other of politics, and they are not allowed to escape if they have paid their rates.

5197. Mr. *Villiers.*] A change of residence within the limits of the borough does not disqualify the man from voting, does it?—Not necessarily. He may, however, lose his vote by non-appearance before the revising barrister, if objected to.

5198. *Chairman.*] Then the change is simply within the limits of the borough?—Entirely, the change that I am referring to.

5199. Can you state how many occupiers there are who would have a right to be on the municipal roll?—I cannot tell you. The whole of them would have a right to be on the municipal roll who have resided for three years within the borough, and paid the rates in full for house, shop, counting-house, or warehouse; no other building qualifies, and he must be a resident householder residing within seven miles.

5200. You cannot give the number?—No.

5201. Can you state how many are disqualified?—I think that the number on the municipal roll (I am speaking entirely from memory) now, would be about 17,000, somewhere about 3,000 less than the number on the Parliamentary roll, which is about 20,000.

5202. Do you mean that 17,000 is the number of those who are actually on the municipal roll?—Yes.

5203. You cannot tell us how many there are who, but for the necessary qualification of residence, would be on the municipal roll?—No, and for this as one reason among others. In Toxteth Park they have the Small Tenements Act in operation as in Birmingham, but in no other part of the borough, so that every householder has the right of voting in Toxteth Park, but not in the other parts of the borough.

5204. Three years' residence is necessary, is it not?—Yes.

5205. You cannot say how that three years' residence operates?—There is no doubt that it operates to diminish the number very considerably.

5206. Mr. *Shaw Lefevre.*] Are there any pains taken to follow the change of voters from one part of the borough to the other?—Yes; there are two associations that do that for Parliamentary purposes, and the municipal follows.

5207. Mr. *Goschen.*] Can you say the number of changes that take place in a year on the Parliamentary roll, on which you say there are 20,000 voters?—Some few years ago, when I interested myself in that matter more than I do now, the change was 8,000 in a year on the Parliamentary roll.

5208. Mr. *Villiers.*] Did those persons lose their qualification as voters?—Many of them were objected to by either one side or the other, and did not appear before the revising barrister; then the qualification was lost.

5209. But a man does not lose his vote or title to be placed on the register if he has changed his residence from one part of the borough to another, does he?—He is liable to do so for this reason; he is upon the roll for example as residing at 16, Duke-street; if he removes to 20, Lord-street he is wrongly described on the burgess roll, and, therefore, one side or the other will take exception to him.

5210. It is a ground of challenge?—Yes.

5211. He has not lost his qualification, has he?—Yes, unless he claim for 20, Lord-street, in succession to 16, Duke-street.

5212. That is the case with any objection taken to a voter; if he is objected to and does not appear, he is liable to be struck off?—Yes; but in the last case he is struck off, though he appear. The revising barrister has no alternative but to strike him off.

5213. Can you state how many distinct assessments there are in Liverpool?—I cannot say.

5214. You have spoken chiefly of cottages; you mean by that, I suppose, some distinct tenement, some tenement that is distinctly occupied?—Yes, by the word cottage I mean that.

5215. But there are tenements, or there are dwellings or places which people live in, that may be assessed separately, though under a roof where many other tenements are also distinct and may be rated?—Yes.

5216. Do you know whether there are many of those in Liverpool?—I think not a great many; there is a preference given to smaller buildings for parties to live in entirely by themselves.

5217. There are cellars in Liverpool, are not there?—Yes.

5218. They would be distinct holdings, would they not?—Yes.

5219. Are there a great many of them in Liverpool?—Yes.

5220. The occupiers are entitled to vote for the municipal officers, are they not?—No; the occupation must be either house, shop, counting-house or warehouse; even a manufactory or workshop is insufficient to qualify.

5221. But you cannot speak to the fact whether they claim the right?—Of my own knowledge I cannot.

5222. I presume that you have got the whole number upon the roll of municipal voters?—Yes.

5223. What is the number of persons who vote for municipal offices at Liverpool?—I really do not remember at this moment; of course it depends entirely upon the sharpness of competition between the candidates.

5224. You have not heard exactly the number?—I have not.

5225. That is an ascertained number?—It is an ascertained number.

5226. There is a kind of revision of that list?—Yes.

5227. Could you state roughly what you would believe it to be?—I should not like to state any figures.

5228. Do you know it to be more or less than the number upon the Parliamentary list?—I know it to be less than the Parliamentary list.

5229. Should you consider that the municipal qualification is a higher one than the present Parliamentary qualification?—Yes; I should say decidedly.

5230. The residence is three years?—The residence

J. R. Jeffery, Esq.

7 May 1868.

residence is three years for the municipal qualification, and it operates very severely.

5231. Are there many tenements under the value of 10 *l.* a year in Liverpool?—In proportion, I should say that the number is not large.

5232. Should you say that the municipal voters are double the number of the Parliamentary voters?—No; the restrictions I have previously referred to are so numerous that they act most severely.

5233. But as the qualification for the Parliamentary voter in future will be less than that for the municipal voter, the number of the Parliamentary voters entitled to vote would be greater, will it not?—Yes, very likely; and it must exceed the number of municipal voters, seeing that the time for residence is less. The burgess roll for the Imperial Parliament will be greater in number than the municipal roll.

5234. But you understand, I suppose, the future Parliamentary qualification to be having any dwelling that can be rated, and upon which the rates have been paid?—Yes.

5235. I think I understood you to say that you expect the landlords in future to refuse to pay their moiety of the rates only upon occupation, as they have done lately?—I do expect that.

5236. I do not know why they pay it now according to your reasoning; why do they pay it this year?—Because they are under contract with their tenants to do it.

5237. Mr. *Hibbert.*] Do you mean to pay up to the end of September, or are they paying from September?—The rate in Liverpool goes in and out at May.

5238. What I wish to know is whether the landlords are paying for the rate from September up to the present time?—I believe they are; but I do not think that is universal.

5239. Mr. *Paull.*] That is to facilitate the working of the Act during the first year after its passing, I presume?—The parties who are now paying that have contracted, but the parochial authorities consider their contract to terminate in May, this present month, and they are honourably fulfilling their engagements with their tenants.

5240. Mr. *Villiers.*] Do I rightly understand you to say that this householders' association are against the landlord paying the rates?—I think not; they are in favour of it.

5241. But they represent the principal owners of those cottages, do they not?—They do.

5242. Then if they are in favour of the landlord paying a portion of the rate, why should not the landlord continue to do it?—Because the tenants would be equally harassed for the second moiety as they would be for the whole, and their interest mainly in paying the moiety at all, and compounding with the parochial authorities is that their tenants shall rest in peace in their premises, and not be flying from one place to another so repeatedly; after each tenant vacates the house the sanitary officer walks in and demands that that house shall be whitewashed, and sundry expenses incurred.

5243. But I wanted you to account for the difference of view between this association that represents the owners of these cottages and the owners themselves; they can see that just as you have expressed it now; why should they be against the owner paying the rates under these circumstances?—They are most desirous of the owner paying the rate compounding for it, giving him an equivalent for advancing the money, and taking the risk.

5244. But we were upon the question whether the landlords will discontinue in future paying the rate?—I think they will.

5245. I thought you said that the association were for it?—No, not under the new state of the law; the association would be opposed to their paying one penny piece under that; I do not expect that after this financial year shall terminate, which closes this month, they will continue to pay that moiety, nor one penny piece of it.

5246. Notwithstanding that this embarrassment to the tenant, in the tenant being harassed by the application for the rate, will be greater than it has been for the first year?—Yes.

5247. You mentioned as a motive for compounding, that it made it easier to the tenants; now if the landlords do not pay any moiety of the rate, the tenants will be harassed more than ever?—Yes.

5248. That is the prospect you have under the suspension of the Compounding Act?—Yes.

5249. Did I rightly understand you to say that you remember the state of things before the compounding was established?—Yes.

5250. And you state distinctly, I think, that it was from the inconvenience, and, perhaps, hardship, previously entailed upon the tenant, that this composition practice was adopted?—It was so.

5251. And you state that you are against the suspension of it now, because you revert again to that system which was so inconvenient and oppressive to the poor?—Yes.

5252. *Chairman.*] Have you a personal recollection of that time?—I have distinctly. I took part in it.

5253. Was it it not 40 years ago?—No, certainly not. I should say that it would 25 years ago.

5254. In Mr. Hagger's evidence I find this stated:—"Some 40 years ago, an Act was obtained (in 1 Will. 4, I think it was) for assessing the owners of all property valued at 12 *l.* and under to the poor rate instead of the occupiers upon a reduced assessment"?—I think it was in 1848.

5255. He goes on to say, "For some reason or other, which I have not been able to ascertain (I have not had time in fact to search the newspaper files to find the reason), that was repealed by 4 Will. 4. From that time onward, till 1849, practically no rates were paid in respect of small assessments"?—He mentions there the year 1849. That must be the period I refer to. Allow me to say that at that time those who paid rates, and particularly the large contributors to the rates, felt that the rate was in excess of what it ought to be, in consequence of this class of property being exempt from its due charge, and efforts were made by those parties to get upon the select vestry, and two of the churchwardens for years were what we term warehouse owners, who are large contributors to the rates, and by great efforts, after struggling for years, and after great ill feeling was introduced, a compromise was arrived at that that property should be compounded for. And I very much fear that we shall have a return to that state of thing again.

5256. Mr. *Villiers.*] That is the view that you take of it; that it is an unjust thing to those who do pay, that there should be any exemption of property?—That is so, precisely.

5257. And,

5257. And, as far as I understand you, you expect that the claims to be exemplified or excused from rates will be increased very much in future?—I have no doubt of it at all.

5258. The landlords, probably, of these houses would be interested in these people being excused?—If they can get them to remain they will be interested in their being excused, because to the extent of the excuse they would receive the rents.

5259. And then there is another operation that is new, and will continue, namely, that in consequence of the rate being demanded in one amount for the year or for the half-year, if there is any man honest enough or solvent enough to pay that whole amount, the landlord has an interest in getting rid of him as soon as he has done so, and getting another tenant, who comes in upon the easier terms of having no rate to pay?—Yes, with an unprincipled landlord, I see that that would be an inducement.

5260. But that has not been in operation under the compounding system?—No, because the inducement has been absent.

5261. Your disposition is to make the owner of property more generally liable for the rate than he is now, is it not?—Yes; I would make him more generally liable.

5262. Is that the view you take of the proper incidence of rating, that it should fall upon property?—I think that the incidence of taxation invariably falls upon property whoever pays it.

5263. But it is the principle of a rate, is it not, that it is a charge upon property?—It is so.

5264. And, therefore, the natural person to meet that liability is the owner of that property, is he not?—Yes.

5265. And there is great inconvenience, hardship, and want of economy in casting it upon the occupier, who for the time may be in possession in the case of the smaller tenements?—Yes; I think if you were to carry it out to its issue throughout the country, economy would be the result, if every landlord were to pay all the taxes for which the property is liable.

5266. But you see a special advantage to the poorer class of people, in fixing the liability at once upon the owners in these large and populous districts?—I do.

5267. *Chairman.*] You do not think it useful to give the occupiers any interest in the expenditure of the country?—Setting aside the first principle, I think that it is a question very much of finance and expediency.

5268. Mr. *Villiers.*] But you have no doubt, as I understand you, that taxation falls ultimately upon property, whether the occupier is made liable or not?—Yes, I think that there can be no doubt of that. Supposing that there are 20 houses in a terrace let at 100 *l.* a year, and that five of those houses are exempt from all charges in the way of rates and taxes, there is no doubt that the landlord of those five houses will get his 100 *l.* a year, and what would go in rates and taxes goes into his pocket. Take the case of the freemen in Liverpool, they are exempt from the payment of town dues. There can be no doubt that that which they are not called upon to pay is a benefit to them beyond those who are not freemen, and have to pay. The freemen of Liverpool pay no toll, even in our hay market, for the standing of their carts. Therefore, that is a clear gain to them compared with their neighbour who is called upon to pay.

5269. That is a privilege which the freemen have?—Yes.

2670. But may I ask as to this rate which they have been able to collect, is it felt by the poorer class in Liverpool that it is a hardship to be paying the rates?—It is.

5271. They considered that they had an advantage before, and they consider this a sort of penalty recently imposed upon them?—Yes.

5272. Has there been any expression of dissatisfaction in Liverpool?—There has been a grumbling and a murmuring, but there has been no complaint openly expressed in public meeting. But my opinion is that there will be a complaint so expressed if it is continued.

5273. I think you stated that the parish lost nothing by the change of system, that they get as much or more money than before?—I am prepared to find that they will receive more money for this year.

5274. But the occupier cannot help himself, can he, if a warrant is issued and distress follows?—No.

5275. It does not prove that he willingly pays the rates if the rates are collected, but that he cannot help himself?—Yes; I should say that 19-20ths pay the rates most unwillingly.

5276. Would there be any objection to making the owner and the occupier, both of whose names are entered in the rate-book, equally liable; making the demand first upon the occupier, and if he did not pay that, then the collector should look to the owner?—It would be difficult to say why any particular class of property should be so treated; why the landlord of one property should be liable to taxes, and the landlord of another property go scot free.

5277. The circumstances are assumed to be peculiar, where the property is below a certain value, circumstances that you have detailed yourself; and I ask you whether it might not be attended with convenience to make, in that case, the owner ultimately liable where the occupier is unable or unwilling to pay?—The effect of that, I think, would be this: that if you were to assess both, making your demand first upon the tenant, and on his failing to pay, then having recourse to the landlord, you would not have such a class of property erected at all, because the landlord could not make a provision in his rent to cover him against the risk, inasmuch as he only pays when the tenant fails. I think it absolutely necessary that you should make it definite on one or the other, and then the rent could be regulated accordingly.

5278. Could they not come to an understanding with each other upon that matter?—No; I think they could come to no understanding, unless it were brought back to the system of composition, and then I think that the landlord would not willingly pay, unless he received an equivalent for it, and I think he is entitled to it.

5279. You are aware that it is not with a view to facilitating the collection of rates that the law has been changed, but with the view to conferring the privilege of voting for Members of Parliament upon these people?—Yes.

5280. And is it not the case that the occupier would know that if he did not pay he would lose his vote?—I cannot understand why a local rate should be selected as a qualification for an imperial vote. If it were made an imperial tax for an imperial vote, I could understand the affinity.

J. B. Jeffery, Esq.
—.
7 May 1868.

5281. But if the occupier, now seeing what the law has provided, were not to pay his rate, it would be by an action of his own that he was deprived of his vote?—Yes; and if you adopted it in one case I would say by all means adopt it in all cases, and not draw a line.

5282. But if you were to re-establish compounding, or pass an Act to admit of composition, the occupier would not have a vote?—I do not know why he should not, because the occupier himself, I believe, pays the full rate, and I am not sure that it would not be found, on inquiry, that he pays rather more than the full rate. Therefore, why an arrangement between the parish and the owner of property should deprive a third party, who is no party to that arrangement at all, of any right, I cannot understand.

5283. We are talking of the law as it is, which seems to imply that a personal payment of rates, or at least a payment avowedly by the occupier, is to be his qualification to vote for a Member of Parliament?—Yes; but in the present case which I am referring to now, where the landlords are paying, the receipts are not given to the landlords, as they have been given heretofore, in their own names, but in the name of the tenant.

5284. You mean that the receipt is made out to the occupier?—Yes.

5285. So that the occupier, if he pays his moiety, will be on the register, as the case is now in Liverpool, if that arrangement lasts?—Yes.

5286. Mr. *Paull.*] You said just now that you thought the owners of property ought to bear the rates rather than the occupiers; would you extend your views as to the rating of property to all classes?—I said that a first principle of political economy is, that the incidence of taxation invariably falls upon property itself, whether the taxes are paid by the owner or by the tenant in the first instance, and that it would be carrying out that principle into practice if the landlord were to pay all the charges.

5287. Would you consider that right, if the property were unoccupied or unremunerative?—Yes; I see no reason why that property should not pay its share; it has the protection of the police.

5288. So that the mere possession of property, whether remunerative or not, should render a man liable to the rate?—Yes; I say that all property should contribute towards the expenditure necessary for the protection of property.

5289. Would you give a discount in cases where the property was unoccupied or unremunerative?—I would only give a discount for early payment, so as to dispense with as many collectors as possible, and that I would allow whether occupied or not.

5290. If you uphold the compounding system because the landlord under that system pays for unoccupied houses and defaulters, should he not equally have a discount in the case of property of a higher value, if that property were charged with rates when it remained unremunerative?—Yes, if the charge were uniform upon the landlord, while we are so dealing with the lowest class of property, it is a question of which way the balance is, whether by arranging with him I get more money as the result than I do if I fail to arrange with him. I believe that I get better served by that arrangement than I do without it.

5291. Your system goes to getting more money?—That is the end. When a rate is levied, as a parochial authority I desire to get as much from that rate as I can.

5292. Then the principle upon which a rate should be levied, and a person should be liable to pay it, does not enter into your calculation when you say, that you believe it is a principle by which you really get more money?—I am misunderstood if you think I said so; I mean this, that if it is necessary to raise a given sum of money, if for instance, a 2*s.* rate is requisite, that rate having been levied, it is the duty of the overseer to make everybody pay; but he finds that from the class of property (we will draw the line at 10 *l.*), below 10*l.* he has endless trouble to get the amount, and the question with him is, "How can I get the greatest amount out of this property, which is amenable for the 2*s.* rate? it is quite clear that I cannot get the whole of the 2*s.* if I employ as many collectors as there are cottages."

5293. You spoke of harrassing the tenants; what reason is there, in your judgment, if they can pay, why they should not?—None whatever.

5294. With respect to the number of summonses, as a magistrate, if you found that the occupiers of tenements were of a class who from poverty could not pay, you would either excuse them a portion, or excuse them altogether?—The magistrate, with us, has no power to excuse; it is entirely with the overseers; the magistrates sit to hear the summonses that have been issued by the collectors in the name of the overseers; when the parties appear, it is the duty of the magistrates to take care that all the evidence is produced that is obtainable, to see whether the defendant has the means of paying or not.

5295. That I know, but when that evidence has been given you would excuse?—No; the magistrate has no power to excuse; it is for the overseer to say whether the parties are to be excused or not.

5296. When the magistrate's decision has been obtained, the overseer would excuse?—No; the overseer must precede the magistrate; the magistrate has only to record the decision of the overseer, and give it legal effect. If the overseer, in the judgment of the magistrate, is unduly severe, he can refuse to give him a power of execution, that is to say, to give him a warrant, and that would render the overseer's summoning of the man a nullity.

5297. You said that you had had the information that there would be 20,000 more summonses this year, than previously?—Yes.

5298. Will it not be the duty of the parish authorities, during the first year's operation of the Act, to summon every occupier in order to ascertain the number of tenements, the occupiers of which will belong to a class which, as a rule, would be excused on the ground of poverty?—The parish authorities, under an Act of Parliament, have the power of sitting in quorum, and summoning the non-payers before them to ascertain why they have not paid.

5299. But I am speaking of the 20,000 summonses which you are informed will be issued?—Those will come before the magistrates.

5300. Is it not a reason for that great number of summonses that it is during the first year's operation of the Act, and that it would be the duty of the overseers to summon everybody in order to ascertain the number of tenements, the occupiers of which

which would, as a rule, be entitled to excusal on account of poverty? — No; as a rule, the collectors in the district know the circumstances of every tenant. I take it that the summonses will issue because they have a duty to perform, and they leave it to another tribunal to decide whether these parties can pay or whether they cannot.

5301. And when they have ascertained that, would it not in your belief result that in future years they would not summon in like manner?—They are bound to summon. For example, a great many of the parties that are summoned are parties upon the dock quays, whose nominal wages are a guinea a week. Now these collectors cannot tell whether they have been employed there six, or five, or four days in a given week. They come to a conclusion to their own favour, not to their prejudice. Therefore, for a shilling, the summons is issued, and these parties have to appear and answer the interrogatories put by the magistrate.

5302. You think that, although they knew by the former year's experience of the inability of the occupier of that class of tenement to pay, they would still year by year summon him?—No; I do not go to that extent. I understood your question to apply to one excuse, and to suggest that the next year they would cease to summon. My answer to that is, that they would not cease, upon one excuse, to summon. But your question is now, "Would they continue year after year to summon?"—My answer is, that if persons have been excused year after year, and the collector is satisfied, and he satisfies the overseer that a summons is useless, they do not summon, although there are parties that have been excused year after year, and summonses still issue against them.

5303. But I am speaking of this first year after this Act has come into operation, and alluding to the number of summonses which you say you have heard will be issued. When the overseers have ascertained the class of property of which the occupiers will not be able to pay on account of poverty, in your judgment would they go on summoning them?—I do not think that the class of property will influence them in the least. It is the individual occupying that property that will influence them.

5304. But with regard to the class of property in which the tenant one year is so poor as not to be able to pay his rate, will it not probably be occupied in the next year by an artizan or a workman who will be equally unable to pay?—No; if he have constant employment or is a more prudent man he will be able to pay it out of his own resources, for I believe that a large number of those who do not pay, and deprive themselves of the means of paying, do not pay, owing to intemperance, quite as much as poverty.

5305. Do you think that the thrift or intemperance of the individuals enters into the mind of the overseers when they excuse them?—Yes; and I think that the present operation of the law acts as a penalty upon thrift and prudence, and that it puts a premium upon intemperance and imprudence, because those who have thrift are the people who will have to pay a larger sum for those who do not pay. Hence it was that in the year 1849 the class of property which previously did not pay the rate was put under contribution, because we felt that a 2 *s.* 3 *d.* rate, for instance, was necessary under the then existing state of things, whereas if the other parties paid, a 2 *s.* rate would be enough.

5306. Is cottage property in Liverpool remunerative to the owners?—I am not a cottage owner, and therefore I am not prepared to say; to take the statement of a great number, it is not.

5307. Have you any reason to doubt the truth of their statement?—It is a difficult matter to reconcile the fact that men continue to increase their ownerships in that property, with the fact that still it is not remunerative.

5308. Supposing the statement to be true, do you think it a class of property the rates of which ought to fall upon the landlord?—I do not think as an abstract question, and a piece of political economy, that the landlord of that particular property ought to pay the rates any more than the landlord of any other kind of property; but I say that the question is whether it is in the interest of the parish, as a question of expediency and of finance, that the landlord should pay, and I think it is; I must confess that, socially and morally, I tremble for the operation of the Act in future.

5309. On what score?—Because I believe that the parties who pay weekly rents, and who will have to pay the larger sum demanded of them in moieties of the year's rates, will be put in a position that they cannot respond to, whatever may be their desire; and what with the struggle between their desire and their want of means, the moral bulwark that previously existed against that result will be broken down.

5310. You think that having paid a little more out of their earnings to their landlord, and having less to spend, they would become more intoxicated and more demoralised?—No; I think quite the reverse; I think that those who pay their rates and taxes to their landlord feel that they have done a citizen's duty, and therefore stand higher in their own estimation than they do if they pay the landlord his rent and cannot pay their rates and taxes, because the demands on them daily are such as to take from them their daily revenue; their habits are such as prevent them from accumulating so large a rate as a six months' rate all in one amount.

5311. What was the amount of the last rate in Liverpool?—I believe it was 1 *s.* 11 *d.*; I believe that this year the rate will be half-a-crown in the pound.

5312. Upon a 4 *l.* house that will be 10 *s.*?—Yes.

5313. And you think that the payment of an additional 10 *s.* in the course of the year would destroy a bulwark and demoralise people?—I believe that to a large extent it would.

5314. What are the weekly earnings of a man who occupies a 4 *l.* house?—I have no such tenants, and am not prepared to say.

5315. Or can you say the earnings of a man occupying a house a pound or two higher than that?—No.

5316. Then you do not know what effect upon the occupier of a house of 4 *l.* or 6 *l.*, the payment of an additional 10 *s.* would have?—I judge from other cases. I may venture to say that as a rule, when those who are in receipt of weekly wages obtain credit from any shopkeepers, it is a very exceptional thing indeed for them to pay so much at one time as 10 *s.* The shopkeeper has to be paid by smaller contributions, more frequently paid.

5317. Do the occupiers of 5 *l.* houses earn

J. R. Jeffery, Esq.

7 May 1868.

1 *l.* a week?—If in constant employ they would earn 1 *l.* a week; but it is no uncommon thing for our dock labourers, I am sorry to say, to have only one, two, or three days' occupation in a week at the rate of a guinea a week.

5318. Do you wish it to be recorded that your fellow-townsmen earning a guinea a week would be demoralised, and this bulwark destroyed by the additional payment of 10*s.* a year?—I should be sorry if they were in constant occupation, to say that it would be so. But in practice they are in constant occupation; and in practice they are not in receipt of a 1 *l.* a week. When they are out of employment, they are obliged to obtain credit, and when they are in employment as honest men, I hope they endeavour to pay their debts. And they pay their debts to their shopkeepers in small sums; and if the tax collector is willing to take the rate in small sums, I believe that he will get it: but if he will have it in large sums, I do not believe that he will get it as a rule.

5319. Do the collectors refuse to take it in instalments?—They do not refuse to take it in instalments, but they will not take it weekly.

5320. Mr. *St. Aubyn.*] As a rule, the men occupying these houses are employed I suppose and paid by the day?—Yes.

5321. In answer to a question by Mr. Villiers, you said that in your opinion, as a general principle, the incidence of rating should fall upon the owner in all cases?—It does.

5322. But at present you are aware that the principle of the law is that the occupier is liable?—Yes, for reasons which we need not go into here.

5323. I understand that it is your opinion that the owner should be substituted for the occupier generally?—No; I say that it would be carrying out a principle, and that it would be economical to carry out the principle; but how far it would be wise in practice with our principle of self-government, would be a question; we hold that taxation and representation should go together, that a man should not vote that which he does not contribute to directly; therefore, it is a matter of expediency that the tenant should pay instead of the landlord, and then the tax takes circuitous route to reach the exchequer, whereas from the landlord it would be a direct one.

5324. Then you did not wish us to understand that in every case the burthen of the rate should fall on the owner instead of the occupier?—No; I say that as a principle of taxation it would be desirable that the owners should pay all claims upon the property.

5325. Then are you of opinion that the owner should be substituted for the occupier, as a principle, in the rate-book?—I am of opinion that such should be carrying out a principle; but then the Government of our country renders that impracticable.

5326. Mr. *Shaw Lefevre.*] Where would you draw the line?—I would draw no line without giving it consideration; it is a question of expediency with those who have to raise the money, whether the cost of raising it is greater, together with the loss sustained, than the amount that would be obtained by the allowance under composition.

5327. Then you would grant composition as a consideration for that payment by the landlord?—I would grant a composition as it is now granted, namely, that there is a per-centage allowed for collection. The owners of this class of property, in fact, became the collectors of the rates on behalf of the parochial authorities; then there is the consideration allowed for the parties who pay rates and taxes on property, whether it be empty or occupied.

5328. Do you think that the unremunerative property should pay taxes or no?—Yes; I say that the property is protected by the police, and the gas-lights, and so on, and ought to contribute for its protection whether empty or full; allow me to say, that when a man who has an empty house he prudently puts somebody into it to take charge of it on the inside, why should the public authorities take charge of it on the outside without payment?

5329. Then you think that the owners should pay upon empty houses?—Yes.

5330. Then do not you think that in that case 33 per cent. is rather a large deduction to make for composition?—The 33 per cent. includes more than the deduction for composition, whether the property is empty or full, it covers the cost of collection also. If in every case, however, the owner were made to pay upon property, I would take away the allowance which has been granted to those owners who have paid for empty property.

5331. Assuming that owners ought to pay for empty houses, what allowance would you make them?—Then I would simply pay them for the collection.

5332. What allowance would you make to them for that?—Twenty-five per cent., if all owners paid upon property that was unremunerative. I would not confine it to empty houses, but I would apply it to land increasing in value every year, that brings no revenue at all; building land, for example.

5333. I am speaking of houses. When you spoke just now of many persons occupying these smaller tenements being unable to pay a half-yearly or quarterly rate, I presume that you would hold that they are perfectly able to pay it in their rent?—Yes; they would pay it in their rent, because then you would take it in small sums.

5334. You do not think that if they were called upon to pay it themselves they would pay quarterly?—I do not think that they would pay quarterly, but they would pay weekly. I think that the owner of the property would be a larger loser if he collected his rents quarterly instead of weekly.

5335. Do you think that that is, in fact, the best test of the tenant's power to pay the rate in one sum?—I have no doubt of their power, if you apply to them at the right time. But their habits are such as to cause them to dispose of the means that they have at their command at once.

5336. Assuming that the rate should be collected weekly, is there any better mode of collecting it from the tenant than by means of his landlord?—I should say, on the balance of account, certainly not.

5337. That that is the most inexpensive way of collecting it?—That is what I mean to say.

5338. You state that the practice—what I may call the illegal practice—of compounding in Liverpool has arisen, to a great extent, from landlords wishing that their tenants should not be harassed?—Yes.

5339. And that in consequence of that they have paid up half the rate?—Yes.

5340. Why should not that practice continue the landlord paying the full rate; why should not

not the same motive operate upon the landlords as heretofore, and make them pay the full rate instead of half the rate?—I should see no objection to that if all landlords did the same; but I do not see the point when you should draw the line.

5341. I understand that the practice which exists now is not one established by law, but only by custom, and that it has arisen in consequence of landlords not wishing that their tenants should be harassed?—In Liverpool that is so.

5342. Landlords adopted a custom which was not established by law, in order to prevent their tenants from being harassed, and in consequence of that they paid half the rates for their tenants, putting it in on their rents; why should not the same motive operate in the future, and why should not the landlord by custom pay the full rate?—At this moment I see no reason why he should not.

5343. Do you expect that that will take place?—The tenants of other property pay that tax, but the incidence of the tax falls upon the landlord; I therefore see no reason against that happening, except that the landlord becoming the collector of the taxes for the parish is entitled to a remuneration for that labour; the parish is put to an expense for collectors to collect the rates of property of a higher value, and if the landlord of the smaller property were called upon to pay those rates, he would be paying in excess of his due proportion, because he would be subscribing to the salaries of collectors for the collecting of the rates of more valuable property, while that from his own property he would be collecting without charge.

5344. Would the way in which it would work out be this, that the landlord by paying the full rate instead of half the rate, would in fact generally be paying more than his proportion of the rate?—Yes, more than those occupying a higher value property.

5345. Because he would still be rendered liable in the case of the tenant not paying him, or various accidents of that kind occurring, and in that way he would be paying higher than the landlords of other property?—Yes; and I think that would be unjust. If one uniform rate is levied and a collector is employed and paid out of that rate for the collection of three-fourths, and if the landlord is made to collect the other fourth without any allowance, the fourth is clearly contributing towards the payment of the collectors of the three-fourths, and to that extent that class of property is overtaxed, taxed in excess.

5346. And you think that that will prevent the custom of the landlord paying the full rate instead of the half-rate being adopted?—I cannot presume that Parliament will pass such a law.

5347. I am not suggesting that Parliament would pass such a law, but that the landlord should pay the full rate for his tenant under an arrangement?—An arrangement means two parties to an agreement. No landlord would agree to that.

5348. In the past they have agreed with the tenants to pay one-half?—Yes, but the one-half which they were released from paying, they had as their consideration, namely, 25 per cent. for the collection, and 25 per cent. for empty houses. They became collectors of the rates for the authorities; the landlord said, "It will be less harassing to my tenant for me to pay. I will be your collector, if you will give me a consideration for it."

5349. And without such a consideration the practice is not likely to continue?—I think that it would be very unjust.

5350. Has the payment to the owners of the rates excluded the occupiers from the burgess roll under the composition?—Yes.

5351. That accounts for the small number on the roll, perhaps?—Yes, in part.

2352. Mr. *Hibbert.*] You stated that in 1866-7 there were about 7,600 summonses issued in Liverpool?—7,643.

5353. Those were for the borough?—Those were for the borough.

5354. And you were told by the vestry clerk that it was probable that 38,000 would be issued for 1867-8?—By the clerk to the magistrates.

5355. Can you tell me whether that refers to the borough also?—Yes.

5356. Can you tell me what number of those refer to the parish of Liverpool?—Twenty thousand; there were 5,543 summonses issued in the parish in 1866-7, and the intimation is that accommodation must be afforded for the hearing of an excess of 20,000.

5357. Can you state what number of excusals have been made for the parish of Liverpool, or are likely to be made before those summonses have been served on them?—No, I have no means of knowing that.

5358. Are you aware that Mr. Hagger said in evidence here, that in the year 1866-7, there were 23,000 excusals in the parish of Liverpool alone?—I did not know that fact. I have not had time to read his evidence.

5359. He says, "I have not got the actual figures classified, but the whole number of excusals we wrote down in our book was 23,000." If your argument is correct, that a large number of summonses would demoralize the ratepayers of Liverpool, would not that large number of excusals also demoralize them?—I think that the demoralization would be greater by the hunting them up from place to place, because there is an interest in the owners of property at present to prevent their tenants being harassed by being under the composition.

5360. But did you not say that they would be demoralized by being exempted from the payment of rates?—I said that they would be pauperised, when excused by the Quorum on the ground of poverty.

5361. Would not these 20,000 people excused also be pauperised?—They would unquestionably.

5362. Do you think then that there is any great difference in the result between the system in operation before the Reform Act, and the system after, if you had 23,000 excusals to write down in your book at that time?—I hold that the circumstance is an unfortunate one even for 23,000, and it would be augmented to twice as much if the number should be 46,000. The evil consequences are the same only to a lesser amount in the one case than in the other.

5363. I understood you to say that it was calculated that there would be 38,000 summonses?—Yes, my figures of 46,000 was figurative.

5364. Mr. *Goschen.*] The 38,000 are the assumed number of summonses?—Yes, and the excusals, whatever they are, are *plus* these summonses.

J.R.Jeffery, Esq.

7 May 1868.

5365. Mr. *Hibbert.*] But I suppose you would allow that the excusals would pauperize the ratepayers just as much as the summonses?—Distinctly so.

5366. It appears by Mr. Hagger's evidence, also, that there are 25,000 separate tenements under 12 *l.* in the parish of Liverpool; does that number of 20,000 which you stated are likely to be summoned refer entirely to tenements under 12 *l.*, or does it take in those about 12 *l.*?—I am not prepared to say that, but I have no doubt that it takes in those above 12 *l.* as well as those below.

5367. Of course in regard to those excusals which take place under the operation of the old system, a number of those would be persons who had houses over 12 *l.* a year; they would be persons who would be under the direct system of ratepaying?—Some of them would be, no doubt.

5368. Do not you think that if the argument which you used, that if people paid the rate they would be liable to have notice given to them to leave their premises, is a sound one, that would have operated with persons occupying houses over 12 *l.* a year, and that they would also be liable to be turned out of their houses?—I do not think that the landlords, as a rule, are of the same character that own property such as you refer to, say 15 *l.*, 18 *l.*, or 20 *l.* a year, as those who hold property below 12 *l.*

5369. If you think that they are a different class of people, in what way do you think that they are not different?—I think, in the case of property above say 20 *l.* a year, as a rule, the occupiers will pay by quarterly payments, and not by weekly payments, and my remarks apply to that property that contributes by weekly payments.

5370. Do you think that there would be none above 12 *l.* that would pay weekly?—Yes, there would be some, and to those the application would be the same as to those below 12 *l.* I would say, drawing the line in this way, that as regards all property where the tenant pays his rent weekly he would be liable to that operation above 10 *l.* as well as below.

5371. Then you stated that you would also recommend that the landlord should pay for houses whether empty or full, as they do under the system of composition?—No; I think that you misunderstood the question; the question was put to me generally, not as to any particular class of house.

5372. I was going on to ask you whether you referred to all classes of houses in that remark, as to houses being protected by the police and so on?—Yes, all classes.

5373. Both those above compositions and those under?—Yes, 1,000 *l.* a year, or 10 *l.* a year.

5374. You say that that would not be altogether satisfactory, financially, to obtain money directly from the ratepayers. Do you know that there are a large number of large towns where the direct ratepaying has been always in operation, and where there has never been any system of composition in force?—I do not know that of my own knowledge. I have seen it referred to in the debates of the House.

5375. Supposing I was to tell you that evidence has been given before this Committee, with regard to several large towns, Sheffield, Oldham, Exeter, and other places, that more money is obtained from the ratepayers under the direct system than would have been under the system of composition, would that alter your opinion at all?—Well, there is no doubt that the higher class of artisan, earning from 40 shillings to 60 shillings a week, would be able to pay his rates. But, compared with the number of labourers in Liverpool, that class of artisans is comparatively small; we have a large number on our dock quays of unskilled labourers.

5376. Have they not that in other large towns; in Sheffield, for instance, is there not as great a proportion of unskilled labour?—I should suppose not; in proportion to the number of those employed, I should say that there is more skilled labour than unskilled there, and with us I should think that we have more unskilled than skilled.

5377. With respect to another question, you stated that, if the rate was received in moieties, the collectors could take instalments; now if some plan were to be arranged, by which the rates should be received in instalments, would that get over your objection?—No; you must arrange also for the parties to bring the rate in instalments, not for the collector to fetch it; they do not bring it; I say that the collector will receive it if brought, but he does not ask for it in instalments.

5378. I ask whether, if some arrangement were made by which the collector should agree to receive it in instalments, that would get over your objection?—The increased collection will entail an expense, and it is then a balance of accounts; in my judgment you will find that the cost of collection, together with the loss by non-payment, will be a greater amount than the composition which you allow for the collection; and then you have the social benefit to go into the balance of account.

5379. I asked you before whether the evidence of other places has not shown that the influence of direct ratepaying is to the contrary?—My experience is that in Liverpool it would not be so.

5380. You state, that the magistrates have advised people to go into places where the landlords pay the rates; is that giving the fair operation to the Act?—We did it both socially and financially for the sake of the benefit accruing; we saw how well composition worked, and how ill the non-composition worked.

5381. Mr. *Goschen.*] Was it before the Act, or after the Act, that you gave this advice?—Before the Act; that is down to the termination of the old Reform Act.

5382. Mr. *Hibbert.*] You state, that you have actually advised people to go into houses where the landlords pay the rates?—Yes, and I would state that, as a rule, we refuse to relieve those who live in houses where the landlord will not pay the rates, because we have reason to believe, that if we so excuse the rates, the landlord receives the rent plus the rates.

5383. You think that it is fairer that the man should pay his rate in his rent, rather than be excused his rate if unable to pay; does it not occur to you, that if a man is poor, it is a fair thing to exempt him from a rate, and that if, because he is poor you make him pay the rate in his rent, you inflict a great hardship upon him?—I answered another Honourable Member of the Committee, that it is not for want of means at all times that they do not pay the rate, even half-yearly, but it is for want of habit that they cannot pay the amount in one sum, although if

you take it from them weekly, they do pay, and have proved that they can afford to pay; if you allow the sum to accumulate you do not get the money.

5384. But is it not the fact, that where they have been accustomed to pay rates directly, they get the habit of saving their rates, whereas if you allow them to do it under composition with the owner, you do not induce that habit?—You say, "where they have been accustomed to pay the rates," now, my statement is this, that they do not pay the rate if you do not take it weekly; they are not in the habit, and they will not get into the habit of doing it.

5385. You say that it is not within your knowledge that that is done?—That is my experience.

5386. But you do not go so far as to say that it is not the case in any town?—Certainly not.

5387. Why if you in Liverpool are so satisfied with this system of competitition, did you not obtain a proper local Act to carry it out?—To obtain a local Act is to incur cost, and if we could carry it out with the Act we have got, I think the authorities showed their wisdom in not coming to Parliament.

5388. Was it not an illegal composition, without an Act?—No, I do not think so; if it had been so, the auditor would have surcharged the overseers.

5389. Has that not been the case?—I am not aware that he has ever done so.

5390. Mr. *Kekewich.*] You have mentioned that the overseers alone have the power of excusing, but that the excuse is not valid until it comes before the magistrate; that is the case, is it not?—If you understood me so, that is an error; the magistrates have nothing to do with the excuses made by the quorum of the select vestry; they have only to do with those cases that come before them consequent upon the summons issuing. *J. R. Jeffery, Esq.* 7 May 1868.

5391. The rate-book is submitted to the magistrates, and signed by them, is it not?—Yes.

5392. When the rate-book is submitted to the magistrates, do the magistrates see on the rate-book the names of those persons excused; are they entered?—I believe they are, but I have never signed the book; there is a separate column showing the amount paid.

5393. Supposing that a man lives in a house of 5 *l.* rateable value, which would be about 7 *l.* 10 *s.* rental, is he a man earning large weekly wages? — That very much depends upon his habits; there are those whose habits are habits of intemperance, whose family will be living in a house of that character who may receive their 25 *s.*, 30 *s.*, or 40 *s.* a week.

5394. I was going to follow it up with this question only; have you ever considered the question of whether it would be desirable to exempt from rates all persons occupying houses below a certain rateable value?—I would exempt no one entirely, that is to say, I consider the claim of the authorities to be upon the property, and not upon the individual, and I think that no property should be exempt.

Henry Walker, Esq., called in; and Examined.

5395. Mr. *Villiers.*] I BELIEVE you are a Magistrate for the county of Stafford?—Yes, and also for the borough of Wolverhampton. *H. Walker, Esq.*

5396. Do you act in the borough of Wolverhampton as a county magistrate and as a borough magistrate?—Occasionally as a county magistrate, but chiefly as a borough magistrate.

5397. Have you had occasion to receive applications to excuse ratepayers from payment of their rates?—I have sat when the ratepayers have been summoned by the overseers before the magistrates, which is the usual course of business when they do not pay their rates.

5398. Have you done so since the Reform Bill of last year came into operation?—Yes.

5399. Formerly in Wolverhampton the ratepayers having occupations under the value of 6 *l.* were not liable for rates?—6 *l.* 10 *s.* was the figure under a Local Act in the Poor Law union of Wolverhampton. The local Act applied to the whole of the Poor Law union; and under 6 *l.* 10 *s.* rateable value they were compounded for.

5400. The union is conterminous with the borough, is it not?—No, it is not; the parliamentary borough has one parish more than the Poor Law union.

5401. Mr. *Kekewich.*] When you say that ratepayers under 6 *l.* 10 *s.* were not liable, do you mean 6 *l.* 10 *s.* rental, or 6 *l.* 10 *s.* rateable value?—6 *l.* 10 *s.* rateable value.

5402. Mr. *Villiers.*] Were you in the habit of hearing many applications to be excused before this late Act came into operation in the case of persons above the limit of 6 *l.* 10 *s.*?—Very few; in the year before the Act came into operation, there would be about 1,000 persons who were summoned, but the greater number of them would be people who had merely neglected to pay; and not more than 200 of them would be persons who wanted to be excused.

5403. They did not plead poverty in order to be excused?—No; except as to the smaller number.

5404. What have been the circumstances under which you have acted lately when people have pleaded poverty and inability to pay the rates: has it been in consequence of summonses issued against such persons?—If you mean since the passing of the Reform Act, it has been in consequence of people pleading poverty. The people who were compounded for stated that they were perfectly unable to pay the rate in one sum.

5405. Did they state that before there had been a summons issued?—No, the course is to issue a summons in every case of default.

5406. What is the rule in Staffordshire which guides the magistrates with respect to excusal?—The magistrates, viewing this as rather a transition period, excused in nearly all cases half the rate, and told the poor people that the landlord ought to pay the other half, inasmuch as he had previously received it in the rent; the landlords compounded at 50 per cent., I ought to have mentioned.

5407. Do you mean that the magistrates have laid down any rule of that sort, that if a person is brought by the overseer before them, and it is alleged that he is too poor to pay the rate, the magistrates say, "You must pay half"?—They have done so; that has been the universal practice since this Reform Act has been in operation, since the compounding has been abolished.

H. Walker, Esq.

7 May 1868.

5408. Does the magistrate take evidence that the individual was subject to a composition before the Act of 1867?—Yes.

5409. Does he not go into the question of the circumstances of the applicants?—Yes; where the parties are in receipt of parish relief, or obviously so poor as to be unable pay, the magistrates have excused them.

5410. I do not quite understand now the rule that the magistrate acts upon; the man pleads poverty in every case, I suppose?—Yes.

5411. Does the magistrate conclude that if his tenement were compounded for before he is unable to pay the rate?—The number of summonses has been so great that minute inquiry has been impossible; and they have concluded, as a general rule, that people were unable to pay if they said they were.

5412. Under those circumstances, has everybody whose tenement was compounded for before, applied to the magistrate to be relieved of half of the rate?—Not every one. About 5,000 summonses have been issued. There were 8,000 that were compounded for in the parish of Wolverhampton; the other 3,000 I presume had paid.

5413. You think that about 5,000 summonses have been issued?—About 5,000.

5414. Do you know how many excusals have taken place?—I may say in general terms, that the whole 5,000 are excused, either the whole of the rate or part of it. I do not recollect any case in which a man who applied, was ordered to pay the whole rate, where it had previously been compounded for.

5415. Was the evidence of the overseer taken, whether he could pay only the half, or could pay the whole?—No; I cannot go so far as to say that evidence was taken. The overseer stood by, or the collector and the vestry clerk, and assented to that course being pursued.

5416. Do you know anything of the result since that time, and what has happened about the paying of that half?—The result is that about a thousand warrants are either now issued or are about to be issued to compel the payment of that half in such cases as can be compelled. The assistant overseer told me that a thousand warrants were in the office.

5417. Then there will be considerable inconvenience and distress occasioned by the endeavour to collect even a moiety of the rate?—The inconvenience would be so great, that the collector told me yesterday, that if they were to attempt to issue the warrants, there would be a riot in some parts of the town.

5418. Have you reason, from residing in the neighbourhood, and being acquainted with the district, to believe that they are in that state of poverty that they would be unable to pay half the rate?—Yes. Those who have paid in many cases have pawned their beds, and done various acts that they ought not to be driven to do.

5419. Do you remember the time when the Composition Act came into operation in Wolverhampton?—Yes.

5420. What was the occasion of that Act being passed?—Wolverhampton originally was under what is known as Sturges Bourne's Act, by which people compounded up to 20 *l.*; and for some reason the vestry repealed the application of Sturges Bourne's Act to the parish of Wolverhampton, and refused to be any longer under it. And two or three years went on, in which the inconvenience was found to be very great, of having to rate every tenement, and the loss also was found to be very great, and it was very annoying to the people; and a local Act was applied for which allowed compounding in the whole of the union below 6 *l.* 10 *s.* rateable value. That was about 1846.

5421. Then, in fact, there was great inconvenience and hardship on the poor under the old law, which made it convenient to pass the local Act admitting of composition?—Yes; there was great inconvenience then, and the class of houses compounded for has materially increased in number since that composition Act was passed, so that the inconvenience would be greater now.

5422. Since the passing of the Reform Bill, that composition Act has been suspended?—Yes.

5423. Does it appear to you that there is a recurrence again of the hardship and difficulty of collecting the money, that there used to be before that Act was got?—It appears to me that the difficulty is very much greater. The practice used to be that the overseers brought an excused list, and the magistrates merely signed this excused list, whereby the people were not summoned. But that course having been pronounced to be illegal, every person who does not pay his rates is now summoned, and is brought himself, or by his deputy, before the magistrate. There he pleads his poverty, and the matter is very painful, and the thing cannot go on. You cannot go on twice a year summoning 5,000 people.

5424. Have you any reason to believe that the necessities of the people will be as great, or that their inability to pay the rate will continue in future years?—It depends greatly upon the course of trade. Trade happens to be very bad now in Wolverhampton, and just now, perhaps, it is a very trying time; but I should say that the number of people wishing to be excused is likely to be increased, because if they find that by parading their griefs before the magistrate, and saying that they are very poor, they can get excused, that practice is likely to spread.

5425. These tenements that these people occupy are of a low character, I suppose?—Yes, of a low character; but houses of 6 *l.* 10 *s.* rateable value are not of necessity low in the outskirts of the town, though they may be in the crowded parts of the town; the accommodation in them is small of course.

5426. Can you tell what they pay, generally speaking, for rent, where they plead this poverty?—I should think from 3 *s.* 6 *d.* downwards a week, down to 2 *s.* or 1 *s.* 8 *d.*

5427. Do these tenements belong to individuals in great numbers?—Yes, comparatively speaking, in great numbers; but there are no very large cottage owners in Wolverhampton.

5428. *Chairman.*] Are there many small cottage owners, that is to say owners of a small number?—Yes, owning one or two small freeholds.

5429. Mr. *Villiers.*] But these people are generally summoned for the amount of the rate, are they not?—I know of no instance in which the owner was excused the amount of the composition.

5430. Then if the owners were made liable for the rate, if the occupier could not pay, the collector would be always able to get his money?—He always did.

5431. But supposing that the owner and the occupier

occupier were both made liable by the law, though the demand might be made first upon the occupier, yet if the collector had the right to claim it from the owner, in default of payment by the occupier, he would always find that owner solvent?—Undoubtedly he would; but it would be very unfair to that owner, because he would not have had the opportunity of adjusting his liabilities with the tenant.

5432. He could make what arrangement he pleases with the tenant, could he not?—I can hardly say what his liability would be.

5433. If he has an arrangement with his tenant that the tenant is not to pay, though the collector applies to the occupier first, the owner knows that in default of the occupier paying, he will come upon him?—Just so.

5434. Therefore the owner and the occupier can always make their arrangement together, can they not?—You go upon the supposition, if I understand you, that the arrangement would be that the owner should pay.

5435. Not necessarily. At present, if I understand the operation of the Reform Bill, it is that a man should have a vote if he pays the rate?—Yes.

5436. And he would lose it with his eyes open if he refused to pay. And if the owner were liable, there would be none of that distress which you have spoken to; none of that expense in increasing collectors; and none of the inconvenience that is felt now, because the collector could simply go to the owner and say, "You have put in a man who is too poor to pay the rate, and you must pay it." Would there be any inconvenience in that?—There would be no inconvenience to the overseer, but there would be injustice to the owner, because (according to a statement made to me by an owner) the landlord of this class of property does not receive more than 11*s.* in the pound of the nominal rent, taking the expense of repairs and the non-payment of rents, and so on, into account.

5437. Is it not possible that those houses are set at higher rents to cover that risk?—They are.

5438. Do you agree with a witness who said here to day, that it is the property upon which the rate falls ultimately, and that it would be more convenient if the owner of this class of property were made liable to pay the rate which he is not by law at present liable for?—I may allow that the average incidence falls upon property, but the fluctuation falls upon the tenant.

5439. You admit that there is a great inconvenience in making the occupiers of this low class of property directly liable for the payment of rates?—A great inconvenience; it is scarcely possible to do it.

5440. It causes a good deal of ill will and distress?—Yes, and I may say in proof that every rate in the Parliamentary borough of Wolverhampton, of whatever kind or whatever the number, was compounded for previously to the late Reform Act.

5441. Because of the inconvenience attending the collection from the occupier?—Yes.

5442. You admit that some special legislation is required, will be required in future, and has been, in fact, adopted in past years to meet the difficulty of collecting from the occupier?—Yes, it is imperative, in my opinion.

5443. Upon what principle do you defend the composition where there is so great a deduction as 50 per cent.?—I do not think that it is more than the owner ought to have on the property below 6 *l.* or 6 *l.* 10 *s.* The gentleman from Liverpool was speaking of an allowance of one-third, but they compound on 20 *l.* there.

5444. The witness said 12 *l.* rateable value, I think?—Even up to 12 *l.* it is very different. The owner would receive a much larger proportion of the rent than he would in the cases of houses of 6 *l.* or 6 *l.* 10 *s.* But the experience of the gentleman whom I have quoted is, that he has received about 11 *s.* in the pound of his nominal rental. Therefore, if he paid only 50 per cent. of the rate, it would be but fair.

5445. If he does not receive more than that he sets the property at too high a rent?—Yes, but he has the power of distraint upon these people, and there are two sides to a bargain, and they make that bargain.

5446. I understand you to defend the principle of composition and to say that you think that the owner of the property, if he pay the whole rate, ought to have some deduction?—Yes.

5447. But you are not prepared to say that the system of composition as it prevailed throughout the country was just, and did not need amendment?—I think that the principle of composition throughout the country was founded on local Acts generally, which differed very much; you could found no general law upon it; if you founded your composition upon any general principle, it wanted the Local Acts repealing, and that some general law should be enacted, in my opinion.

5448. Your idea of composition is that the landlord collects the money for the parish?—Yes.

5449. But that it is his property, and by law and reason, that property is made liable to certain charges; why should he have a deduction for paying what is due for the protection of his property?—Because he is made an exception; other landlords of house property or of any property, do not make these payments; you create an exception in the man who has a small class of house property, and he pays on that property whether full or empty, and he takes the collection, and he pays upon a higher rent than the property ever brings in.

5450. And you found your opinion upon the character of that kind of property?—Yes.

5451. And you think that if that kind of deduction were not allowed, there would not be the same investments made in this class of houses, and that fewer houses of the kind would be built?—I would not go so far as to say that, because that would depend upon the demand; but it would be very unjust, in my opinion, to the owner of that class of property, if you did not make him a fair allowance; I will not say 50 per cent.

5452. You are acquainted with the district all around Wolverhampton; would you say that it is pretty much the case that throughout that populous district there are Composition Acts in operation?—Yes, universally in operation, as far as I know.

5453. And it is only in the Parliamentary Borough that the Compensation Act is suspended?—Yes; when I say "universally," I do not know about agricultural parishes, but I meant in the manufacturing districts.

5454. Have you been able to ascertain whether the people themselves are dissatisfied with the payment of the rates notwithstanding that they

H. Walker, Esq.

7 May 1868.

they get the vote?—They are very dissatisfied with the payment of the rates.

5455. Do you mean to that point that they would forego the privilege of voting for Members of Parliament?—I scarcely have met with a person who wants a vote on the condition of paying the rate. He thinks as an abstract question, that he is as good as another man, and has a right to the vote, but he would not walk across the street or take the slightest trouble to get it.

5456. *Chairman.*] They have been rather used to voting without paying in Wolverhampton, have they not?—Not that I know of. Their franchises are saved under the local Act.

5457. Under the local Act, although a man has his rates compounded for by the landlord, he has the right of voting in the vestry?—Yes; but the vestry meetings in Wolverhampton are few and far between. They are not subjects of interest at all.

5458. Mr. *Villiers.*] Have the magistrates cautioned these applicants for excusal, that they will lose the vote?—No; they have not given any opinion at all upon that point that I know of.

5459. Would you venture to say that it would give general satisfaction in that district if there was any arrangement for the owner to pay the rate instead of the occupier?—I think that it would give general satisfaction, especially if it were combined with a clause by which if the occupier chose to pay the difference of rate, say the other half, then he should retain his right of voting. Suppose that the owner compounded at 50 per cent. up to a given sum, say 6 *l.* or 7 *l.* value, the owner paying that 50 per cent., then the occupier might be told that if he chose to pay the other half, and so put himself in the same position as the man not compounded for, of course he should have the right of voting.

5460. Is that a suggestion that you would make for the improvement of the law?—Yes.

5461. And you think that it would be well received?—I think that it would be well received by the population in our neighbourhood. And it would be just. At present to endeavour to sift the voters, you take an enormous deal of trouble, and issue 5,000 summonses twice a year, and have a thousand warrants out, and great labour and distress ensues. You would avoid it all, if you say that a man shall vote if he pays the other half.

5462. And the parish would collect more, would it not?—I do not know that they would collect more, but they would collect it more pleasantly.

5463. But the parish would collect more, because there would be 50 per cent. more collected?—So far as those individuals who claimed went; but I think they would be very few.

5464. That would be a fair amendment of the law, according to your opinion, and from the experience that you have had of the working of the system under the one rate which has been made already?—Yes.

5465. Mr. *Paull.*] What are the wages which the occupiers of these houses of from 2 *s.* to 3 *s.* 6 *d.* a week earn?—The question is rather a large one; in our district there are in the iron works men who earn very high wages at times; they are often men of very bad habits, and they live in small houses, much smaller than they ought to live in; but then the iron trade fluctuates very much, and in bad times these men cannot get into better houses; but in the town of Wolverhampton that does not apply, and the people who live in the class of houses there (not speaking of the iron-workers) would be people who earn from 16 *s.* to 1 *l.* a week; perhaps there would not be many so low as 16 *s.*; they are chiefly Irishmen who get 16 *s.*, and they live in lodgings to a great extent.

5466. We may take as an average that as to the small class property, the occupiers earn 1 *l.* a week?—I should say that the average would be higher than that; say 25 *s.*

5467. And it was that class that were excused by thousands in respect of the last rate?—Yes.

5468. What was the amount of the rate?—Two shillings in the pound.

5469. Those occupiers would be living in about 6 *l.* houses?—Yes, or perhaps 7 *l.* 10 *s.*

5470. Then the rate would have been 15 *s.* for the year?—The rate is 4 *s.* in the year; there are two rates in the year.

5471. Is it so great a hardship, and is it harassing the poor so much, or rather those who earn an income of 52 *l.* a year, to make them pay 30 *s.* for their rates?—It would not harass them if you took it weekly, as the landlord receives the rent.

5472. A 4 *s.* rate upon a 6 *l.* house would make a difference of 6 *d.* a week?—Yes.

5473. Is there so great a hardship in the addition of 6 *d.* a week for rates, for a man who earns more than a pound a week?—That class of men never accumulate money sufficiently to meet a heavy payment; and the rate is a heavy payment for them.

5474. They could pay it by instalments to the collector, could they not?—They could pay it by instalments; that is to say, by small instalments; but they could scarcely pay it in moieties. The collector does receive it in moieties now where he can.

5475. Is it a fact that from not having to pay this rate, owing to the system of composition, they have got into an unthrifty habit of not accumulating for that purpose as they do for the purpose of the rent?—The rent being paid weekly, it is very much more convenient to that class of persons that they should make all their payments in weekly payments.

5476. You think that it is a great hardship for them to accumulate or save say 6 *d.* a week, and pay it at the end of the quarter?—I do not think that it is a hardship; I think that it is almost an impossibility for them to do it.

5477. I understood you to say that you think it fair and just that each man should pay his rates in some form?—Yes, certainly.

5478. And would you be of opinion that this system of composition discourages that care and thrift which would enable a man to discharge the several payments which arise either weekly or quarterly?—I do not see how the system by which he pays his debts weekly can discourage his habits of thrift at all.

5479. Is it not shifting from him a burden which naturally belongs to him?—It is not shifted if he takes it weekly.

5480. If the occupier has to pay his rates, and then a system is invented by which the burden of payment is thrown upon some one else, is not that relieving him at the expense of the exercise of thrift?—I can hardly answer the question, because I conceive that he does pay the rate, only that it is taken from him, as he receives his wages, weekly. I do not see how it makes him more thrifty

thrifty to say that he shall save it up and pay it in one sum.

5481. If he has to save another 6 *d.* a week to pay his rate, it would be only an additional care and caution that he would exercise?—That kind of argument applies to other classes of people than the poorest; it applies to all benefit societies and to life assurances. A man could save his money himself, but he does not; most people, unless their means are ample, find it better to pay an office to do that for them.

5482. In the town of Wolverhampton, I presume that you encourage savings banks, and insurance and friendly societies, and so on?—Yes.

5483. Does not the system of composition discourage all that?—I think not. In all those cases the amounts are taken in very small payments from the working class. If the practice were to take the amount in one sum for the benefit society these poor men could not join it.

5484. You would approve of a system which enabled the occupier directly to pay his rates, if it were done weekly?—Yes, if it were possible, I should approve of it.

5485. That would rather raise him in the social sphere than lower him?—I do not know that it would have any such effect, because he does in fact pay it weekly, if he pays it through the landlord.

5486. Do you think that he pays the same amount?—I think that the law of supply and demand about houses would apply, so that he would pay the same amount in the long run. It might not be the case with any particular rate, or with any particular person, but in the long run it would be so.

5487. Did I rightly understand you that the magistrates thought it sufficient evidence to excuse when an occupier came and said, "I cannot pay"?—If you were present you would find that they do not content themselves with saying simply that they cannot pay, but they go into voluble exhibition of their poverty, and produce their rent book.

5488. And are those people who earn 1*l.* or 25*s.* a week?—Yes, in many cases; the average of 25*s.* a week would admit men up to 30*s.* and down to 15*s.*; it would be the lower of those chiefly who come to be excused.

5489. In those cases you do not take the evidence of the overseers?—The overseers are always present, and they did not dissent in one mode or another from the application.

5490. I presume that this easy mode of getting off was highly encouraging to the 5,000 who were excused?—It could not be called "encouraging," because it was a very painful process; the women were standing all day, and they had no food, and were cross-examined about their means a good deal.

5491. I understood you to say that there were so many of them before the magistrates, that they struck them off when they said "I cannot pay"?—Yes; but it could not be called easy for all that.

5492. Mr. *Goschen.*] As regards the question of the weekly payments, I understand you to say that it is contrary to the whole habits of the working classes to have to pay in large lumps?—Yes,

5493. Their rent they pay weekly, and all their necessaries they pay for weekly, and all their tradespeople, which they pay in small sums?—Yes.

5494. And therefore it is taking them out of their usual way when you want to exact a large sum, such as 15*s.* from them at a time?—Quite so. They receive their wages weekly, of course, and they cannot make payments in large sums, especially payments in advance.

5495. The fact that the payments are in advance of course increases the hardship?—It increases the hardship.

5496. And it diminishes the feeling that they are bound to accumulate, if they have to accumulate in advance, to make a payment which is in itself one in advance?—Yes.

5497. Supposing that they pay at once the rate that they have got to pay, they would have to accumulate in advance for that, because they would never be able to take 15*s.* out of one or two months' savings?—No, of course they would have to save money, which is almost impossible.

5498. The fact is, that to them the saving of money, when there are constant demands for various things is a difficult thing?—It is, with them.

5499. And, therefore, it is not at all analogous to the case of the benefit societies, but just the reverse?—Except that they pay the benefit societies weekly.

5500. The advantage of the benefit societies is, that it takes the money weekly from them when they have got it?—Yes, that is the advantage.

5501. But if the benefit society took it quarterly or half-yearly there would be just the same difficulty there as with the rate?—Yes, they would not join the benefit societies then.

5502. It is difficult for people not acquainted with the working class to understand, that it is no slight thing for a man to put by something every week, when what he earns is only just sufficient to keep his family?—Quite so; it is a most difficult operation for them.

5503. On the other hand, do not you think that the system of excusals is demoralising to a certain extent?—I think it is very much so.

5504. Therefore, you first impose upon the man a thing exceedingly difficult, and then demoralise him by letting him off in the end?—Yes; after making him parade his poverty.

5505. You first ask him to do something quite contrary to the habits of the working classes?—Yes.

5506. And if he is unable to meet the difficulty, you remedy it by a process which is pauperising?—Well, it is degrading; I will not say "pauperising," because I do not think that they themselves feel paupers when they are excused; and it is very troublesome.

5507. You imagine that, according as the circumstances of different times vary, the advantages of composition vary?—It is possible; but I do not understand, myself, under what circumstances composition in a manufacturing town can be anything but desirable; I heard it said that Sheffield and some other towns do not compound; but I also am informed that they have a private system of compounding in reality, which is perhaps illegal, but in practice it amounts to composition.

5508. But you would expect that the more skilled the labour, and the higher class of artizans in a town, the less would be the necessity for composition?—Yes; with us, the people who live in houses between 8*l.* and 10*l.* rateable

Friday, 8th May 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.	Mr. Shaw Lefevre.
Sir Michael Hicks Beach.	Mr. Paull.
Mr. Hibbert.	Mr. Powell.
Colonel Hogg.	Mr. Villiers.
Mr. Kekewich.	

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

Mr. GEORGE CHAPMAN, called in; and Examined.

Mr. *G. Chapman.* 8 May 1868.

5553. *Chairman.*] I BELIEVE that you are Chairman of the Poor Law Guardians of Stockport?—Yes.

5554. You have been so for 11 years, have you not?—Yes.

5555. How long have you been a member of that board of guardians?—Twenty-one years.

5556. Is the Parliamentary borough of Stockport a union of itself?—No; the union comprises 17 townships; the township of Stockport is entirely within the borough: part of Heaton Norris, part of Brinnington, part of Cheadle Bulkeley, and part of Cheadle Moseley, are also within the borough.

5557. Then the whole of the Parliamentary borough of Stockport is comprised in the union?—Yes.

5558. What does the Parliamentary borough of Stockport consist of?—There are five townships that it consists of; the whole of Stockport and part of the four others which I have just enumerated. The rateable value is 138,000 *l.*

5559. Will your evidence be confined only to the township of Stockport, or will it apply to the whole of the Parliamentary borough?—Perhaps Stockport being entirely a township within the borough, it might be based on that with advantage.

5560. Will you state the population first of the township of Stockport?—The population of the township of Stockport, according to the 1861 return, was 30,743.

5561. What was the population of those parts of the other townships that are included in the Parliamentary borough of Stockport?—I can give you the whole township, but not the portion within the borough.

5562. Can you give me the total population of the Parliamentary borough?—We generally consider the population of the Parliamentary borough of Stockport to be 54,000.

5563. Then I may take the population of those other four townships, which are included in the Parliamentary borough as about 24,000?—Somewhere about that.

5564. Does any system of composition for rates exist in those other four townships?—No.

5565. Or in the township of Stockport?—No, it has not existed so since 1850. There was a voluntary compounding in 1850.

5566. Can you state whether any system of composition was commenced in the year 1838 in Stockport?—I cannot say the year that it commenced; but according to the return which I have here it ceased in 1850. It might have commenced earlier than 1838, but I do not know the year it commenced.

5567. Will you state what were the provisions of that system?—There was one-third allowed off to the landlord.

5568. Was it under any local Act?—No, it was a voluntary arrangement betwixt the overseers and the owners of property; it was not adopted by any meeting.

5569. You, as I understand, under this voluntary system, allowed one-third of the rate to owners?—Yes.

5570. What was the limit at which that allowance was made?—£. 6 and under.

5571. Mr. *Hibbert.*] Was it 6 *l.* rating?—£. 6 rating, I believe it was.

5572. *Chairman.*] Did that include empty houses or not?—It included empty houses; they allowed one-third off.

5573. Then, in fact, the owners were allowed one-third as a bonus for collecting the rate and as an allowance for empty houses?—Yes.

5574. Can you give the rateable value of the township of Stockport?—It is 74,000 *l.* in round numbers now; in 1866 it was 72,477 *l.*

5575. Did this system of voluntary composition extend to the other townships?—No, I am not aware of its existing in any other township besides Stockport.

5576. Can you give us the average amount in the pound of the rates in the township of Stockport during the time when that system of composition existed?—From 1838 to 1850, that is during a period of 13 years, there were 23 rates levied, amounting to a total of 45 *s.* 2 *d.*; that is to say, an average of 2 *s.* each, making 3 *s.* 6 *d.* in the pound per annum.

5577. What was the total amount of those rates?—I could not tell the total amount that they would amount to; that was the amount in the pound of the rates levied.

5578. Can you state how much per cent. of that rate was collected during those 13 years?—Sixty per cent.

5579. What became of the remaining 40 per cent.?—

cent. ?—There were empties, excused, and remittals.

5580. Did that 40 per cent. include the allowance for composition?—Yes, it included the allowance for composition; this 60 per cent. was money really collected.

5581. Can you state the number of tenements subject to that composition?—I cannot state what it was then; I can give a statement of what they are now.

5582. As I understand you now, there is no composition in Stockport?—No; but I can give you the number of tenements now.

5583. Has the value of tenements materially altered since 1850, or the number of them?—They have increased, and they are now enhancing in value; the property is more valuable than it was.

5584. But do you think that any statement of the number of tenements under 6*l.* now would have any value as regards the number of tenements at that rental existing in the year 1850?—I should think that there, perhaps, may be an increase of 10 or 12 per cent. in that class of property in the township of Stockport in number; that is merely an opinion that I express.

5585. Can you give us the number of tenements now at a 6*l.* rental?—I can give it you in this way: there are in Stockport at 4*l.* and under, 2,631 tenements, and from 4*l.* to 5*l.* there are 1,632.

5586. And from 5*l.* to 6*l.*, how many?—The next return that we have is from 5*l.* to 7*l.*; there are 545 of those.

5587. Mr. *Hibbert.*] Is this rental that you speak of?—This is rateable value.

5588. *Chairman.*] Under a rateable value of 7*l.*, what is the total number of tenements?—4,818.

5589. Mr. *Villiers.*] Is that 7*l.* and under?—Yes, 4,818, that is for the township of Stockport; I have the other townships in detail.

5590. *Chairman.*] The rents, I suppose, of that class of property have risen since the year 1850?—Yes, rents are higher than they were then.

5591. But have they risen as much as would represent the difference between 6*l.* rental and 7*l.* rateable value?—No, I do not think that they have.

5592. May we take it that there would be 4,000 tenements in the year 1850 at 6*l.* rental and under?—I should think that you might from these figures, from what I know of the town; a 5*l.* rating will be about a 6*l.* rental.

5593. Mr. *Villiers.*] The 5*l.* rating is a little more than 6*l.* rental, is it not?—We take 20 per cent. off the rent.

5594. Have you an assessment committee?—Yes; we carry out tha tsystem uniformly fully on cottages at 6*l.* and under.

5595. *Chairman.*] Can you give us the rateable value of those tenements in the year 1850, out of the whole rateable value of the township?—No, I cannot give the rateable value in the total amount.

5596. Can you state how much of that 40 per cent. which was lost, was the allowance made under that voluntary system of composition?—No, I cannot.

5597. What change was made in the year 1850?—There was no composition allowed after that, and there has not been any allowed since.

5598. What is the present system now under which rates are paid?—They are paid in full; in a number of cases landlord pay in full, and the allowance is made to them for any houses they can show to have been empty during the rate.

5599. Empty houses or excused?—No, only for empty houses.

5600. Can you state at all the number of cases in which the landlords pay the rates for their tenants?—

The Number of Owners who Pay Rates for their Tenants:—

Name of Township.	Number of Owners.	Tenants.	Rateable Value.
			£. s. d.
Stockport - -	28	177	813 - -
Brinnington - -	10	125	613 10 -
Cheadle Bulkeley -	2	16	54 16 8
Heaton Morris -	32	530	2,421 5 -
TOTAL - -	72	848	3,902 11 8

5601. You have told us that during the time that the rates were compounded for the average rate collected was 60 per cent. on the assessment?—Yes.

5602. Since the abolition of that system what has been the average rate collected?—From 1850 to 1866, the average has been 80 per cent.

5603. Therefore you have gained 20 per cent. by the abolition of that voluntary system of composition?—Yes; in some years it has been as high as 90½.

5604. What has been the lowest point?—It has been 60 per cent.

5605. When was that?—In 1862; when the cotton famine was on.

5606. And in what year was the highest point reached?—The 90½ per cent. was in 1861.

5607. During the existence of composition what was the lowest per-centage of the rate which was collected?—The lowest per-centage from 1838 to 1850 of the rate collected was 36 per cent.

5608. How do you account for that very small amount?—I cannot account for it except that it was a period when Stockport was in a distressed state.

5609. Was it a high rate?—No, it was a small rate on that occasion. In 1846 there was a high rate.

5610. In what period was this 36 per cent. collected?—In 1841. It was a period then when Stockport was exceptionally distressed by the cotton trade. In 1843 there was a 5*s.* rate levied, and only 46 per cent. was collected out of it.

5611. With regard to the cotton famine which you have spoken of, I think you mentioned the year 1862; was a 5*s.* rate levied at that time?—Yes.

5612. And how much was collected of it?—Sixty per cent. was collected of it.

5613. I suppose that the cotton famine was at least a time of as great distress as the year 1843?—For the town generally it was greater distress.

5614. Since the cotton famine has the per-centage collected increased?—Yes; in 1863 they

Mr. *G. Chapman.*

8 May 1868.

collected 67½ per-cent., and in 1864, 62 per cent.; that was a falling off: and it arises chiefly under this circumstance, that one of the collectors was very ill in a district which was chiefly occupied by the poorer inhabitants, and he died, and the person who assisted him did not get in the rates as well as he had done before. But the year following the whole town rose to 75 per cent. In 1865 it rose to 80, and in 1866 it was 80 per cent.; and for this year, 1867 (the returns were not completed when I left home), it would be about 82 to 83 per cent.

5615. Therefore it is rising now?—It is rising; and I have no doubt that in a short time it will get up to something like 90 per cent.

5616. What kind of property is contained in the township of Stockport?—Stockport being an old township; in the old part of the town a large number of the properties are of small value. In fact, included in those numbers which I have given you already under 4 *l.*, there will be cellars or back streets, which are not of much value. There are more assessments under 4 *l.* in the township of Stockport than in the whole of the other townships besides.

5617. Can you state at all what proportion of that per-centage is paid by that low class of property?—In the township of Stockport it is about 25 per cent.

5618. Can you state how many collectors are employed in the township of Stockport?—There are three collectors.

5619. And what are their salaries?—£. 100 per annum each.

5620. How many separate assessments are there?—I think there will be about 2,700 or 2,800 each on the average. There are 8,000 assessments in the township of Stockport.

5621. And these three collectors have to collect from 8,000 assessments?—Yes.

5622. Of which 4,800 are below 7 *l.* rateable value?—Yes.

5623. Do they find any difficulty in the collection?—No.

5624. Have they made any demand for an increase of their salaries?—No.

5625. With reference to the township of Heaton Norris, I believe that no composition ever existed in Heaton Norris?—No; not to my knowledge.

5626. In the time of the cotton famine in 1862, how much per cent. of the rate was collected there?—Under the column, "Amount per Cent.," showing the collection which is actually obtained from the rate, I find 82 *l.* 11 *s.* per cent., that is 82½ per cent.

5627. In the same year how much per cent. was collected in the township of Brinnington?—£. 73. 13. 5. per cent.; that is, 73¾ per cent.

5628. Mr. *Villiers.*] Was there any compounding there?—No compounding.

5629. *Chairman.*] Nor in any of the other townships?—No.

5630. In the same year, how much per cent. was collected in the township of Cheadle Bulkeley?—£. 88. 11. 10; that is 88½ per cent.

5631. And how much in the same year in the township of Cheadle Moseley?—93 per cent.

5632. Can you give us the number of collectors in each of those townships?—There is one for Heaton Norris; there is one for Brinnington and Reddish included. He collects for two townships. Bulkeley and Moseley have one collector, and he collects for another township besides those two.

5633. What is the salary of those collectors?—The Heaton Norris collector was paid that year a salary of 132 *l.*

5634. And the other collector?—The Bulkeley and Moseley collector was paid 105 *l.* for those two townships.

5635. Can you state how many assessments there are in those four townships?—I consider that the assessments outside the borough are about equal to those in the township of Stockport. I take the assessments at 16,000, in round numbers, in all the townships, and one half of those would be in Stockport.

5636. The per-centage of rent collected, that you have mentioned, refers to the whole of each of these townships, although only part of them is within the limits of the borough, does it not?—I think I have confined myself to the borough.

5637. And with regard to those parts, you say that the number of assessments in the four townships would be about 8,000?—Yes, from 7,000 to 8,000.

5638. Has any difficulty been found in collecting the rates?—None whatever, not of late years.

5639. Can you give us with reference to those 8,000 assessments, the number of them below the limit of 7 *l.* rateable value?—Within the borough, in Brinnington, there are 450 under 4 *l.*; at 5 *l.* and under, 435; at 7 *l.* and under, 72. In Cheadle Bulkeley, and Moseley, there are 371 under 4 *l.*; 352 from 4 *l.* to 5 *l.*, and 169 from 5 *l.* to 7 *l.* In Heaton Norris, there are 858 at 4 *l.* and under; from 4 *l.* to 5 *l.*, 945; and from 5 *l.* to 7 *l.*, 391. That makes a total of tenements at 4 *l.* and under in those four townships, of 1,679; from 4 *l.* to 5 *l.*, 1,732; and from 5 *l.* to 7 *l.*, 632. The total for the out townships below 7 *l.*, is 4,043.

5640. Then 4,043 is the total number of assessments in those townships, included within the borough below the 7 *l.* rateable value?—Yes, the township itself is 4,186; the grand total is 8,861.

5641. Mr. *Shaw Lefevre.*] Is this the municipal borough or the Parliamentary?—It is the municipal and the Parliamentary borough as well. The municipal and Parliamentary boroughs are conterminous. The 16,000 includes mills, and all other assessments upon the books; gardens and everything separately assessed.

5642. *Chairman.*] Can you give us any facts, as regards the number of persons in the township of Stockport, who have been summoned for nonpayment of rates; taking the year 1866, how many persons were summoned in that year for nonpayment of rates in the township of Stockport?—In Stockport, 1,180.

5643. What was the result of those?—The result would be that 90 per cent. would not appear before the magistrates to have the cases inquired into; they would make arrangements with the overseers, and 10 per cent. would appear before the magistrates.

5644. What do you mean by "making arrangements"?—Between the issuing of the summons and the hearing, they would go to the overseers and arrange how much they would pay, either at once, or in one, two, or three weeks, according to the amount they have to pay.

5645. By a system of instalments, do you mean?—Yes.

5646. Then

5646. Then only 10 per cent. of the summonses are actually heard?—From what I have seen at the court I do not think that 10 per cent. appear before the magistrates.

5647. What was the result of the hearing of those summonses?—We call upon the collector to prove that they are able to pay; we insist upon his giving the income of the family, and their circumstances, and if he fails to prove his case, they are forgiven; if he proves his case they have to pay, either the sum down, according to their position, or so much per week; failing that, warrants are issued.

5648. How many warrants were issued?—163 warrants were issued in that year; but I do not know of one sale taking place.

5649. 163 is more than 10 per cent.?—But you must not confound the warrants with the summonses; 1,180 were summoned for non-payment of poor rates; out of that number 90 per cent. arranged with the overseers before coming into court, that they would either pay it down or pay it by instalments at so much per week. That is all written off in the book and signed by the magistrate; 10 per cent. will come to have their claims inquired into, and the result, as a rule, is that they are made to pay.

5650. Mr. *Villiers.*] And warrants are issued?—Perhaps they give them a month or two months, before they issue; then failing upon that order they apply to the magistrate for a warrant, and the magistrate signs a warrant, and it is issued; but I have never known it to be executed.

5651. *Chairman.*] How do you account for the number of 163 warrants?—It will include a number of those who have arranged with the overseers before coming into court.

5652. It includes some who have made arrangements with the overseers, and have failed to carry them out, you mean?—Yes.

5653. But 163 warrants were all that were issued?—Yes.

5654. Can you state how many excusals there were?—I cannot, but very few; because there is a special list provided for excusals, in which cases the people are not summoned; I cannot tell you the number of persons, but I can tell you the amount.

5655. Will you tell me the amount?—The amount remitted was 315 *l.* on the ground that the people are unable to pay.

5656. Mr. *Villiers.*] You cannot tell us the number of persons who had their rates remitted?—No; I may state that there are about 300 or 320 persons in the parish book receiving parochial relief.

5657. *Chairman.*] Can you state how many of those 1,180 summonses were persons below the 7 *l.* rateable value, the limit which you have given us?—I cannot, but I should think the whole of them or nearly so; because very few of the others are summoned in the case of a high rental, except when they are leaving the town, and then immediate steps are taken by the collectors to enforce payment.

5658. What was the total amount of that rate, out of which you said that 315 *l.* was excused?—The total amount was 9,504 *l.*

5659. And only 315 *l.* was excused out of that amount?—Only that amount was excused, and I should state that 386 *l.* of that 9,504 *l.* were arrears brought from the previous rate; therefore you may take it that upon that rate which in reality was 9,100 *l.*, there was 315 *l.* remitted.

5660. Can you say how much was lost in any other way?—On empty property 767 *l.*, and otherwise excused 265 *l.*

5661. What do you mean by "otherwise excused"?—For instance, there are several mills filled with machinery and not working. The proprietor of a mill pays an instalment at the commencement of the rate, and if it is not working at the end, he applies for a third reduction, which he is entitled to under the Act; that is to say, he is only charged two-thirds of the rate when the mill is not working.

5662. Mr. *Villiers.*] Is that under a local Act?—It is a general Act, referring to cotton mill property. The proprietor of a mill filled with machinery, and capable of being commenced in a week, if he can prove that it has not worked during that rate, can claim a third off.

5663. *Chairman.*] Is there any other item, besides those which you have given us, which was lost on that rate?—No.

5664. Then the total loss on a rate of 9,500 *l.* was 1,347 *l.*?—Yes.

5665. With regard to that 767 *l.* which you have given us as lost on empties, was there much of that on the higher class of property?—There will be about one or two old mills, but that would be lost chiefly on the lower class of property.

5666. Still from the figures which you have given us, I take it that a considerable proportion of that 1,347 *l.* was lost on the high class of property?—You see that one-half of it in round numbers, is the loss on empty property. I could not state distinctly which property it is. It would be a portion of each of the different classes of property.

5667. What was the reason in your opinion that the voluntary system of composition having been once adopted in the township of Stockport, was given up?—They considered that there was not sufficient money collected out of the rates, and that it would be more equitable and more just to collect the rates separately.

5668. And the result has proved that that opinion was well founded?—Yes.

5669. Do you think that there are any other advantages besides that in the system of non-compounding?—I think that as a rule the people feel greater interest in the management of the affairs of the borough. I know that parties who contribute to the rate often come to me, and if any one is receiving relief improperly, they will give me his name, and if people are not paying the rate who they think ought to pay, they will give information, and then inquiries are instituted, and we very often find them right.

5670. Having to pay the rate, they find it for their interest to see not only that there is no improper expenditure, but that every person who ought to contribute does contribute?—Yes, that is the feeling of the people who give the information in those cases.

5671. As regards the management of the local affairs of the borough, do they take any interest in that?—Do you mean in the sense put to me just now; in the electing of officers to serve them?

5672. Yes?—Yes. There is interest taken by the working classes in those matters.

5673. Do you think the fact that they pay the rates and can control the expenditure, gives them

Mr. *G. Chapman.* — — 8 May 1868.

them a greater interest in the election of those officers than they would otherwise have?—I think that is the natural conclusion to be drawn from it.

5674. Have you any other facts to give us as regards the number of summonses in the other townships, besides that of Stockport?—The summonses in the other townships are not so large in proportion as they are in the township of Stockport. In one district especially, out of the borough, in 1862, there were 33 summonses issued.

5675. Could you give us the number for the year 1866?—In Bulkeley and Moseley there were 214 persons summoned; in Brinnington, 157 were summoned, and in Heaton Norris 275 were summoned.

5676. Making a total of how many?—646.

5677. Can you give us the result of those summonses?—I cannot.

5678. Do you know how many excusals there were in those townships?—No; I cannot give you the number of excusals, but I can give the amount.

5679. Can you tell us first the total amount of poor rate that was made?—Taking the arrears of the previous rate, as well as the rate itself, these were the amounts:—In Bulkeley, 1,772 *l.*; in Moseley, 818 *l.*; in Brinnington, 1,249 *l.*; and in Heaton Norris, 4,141 *l.*; making 7,980 *l.* altogether.

5680. How much of that was excused?—The total amount irrecoverable in Bulkeley was 37 *l.* 10 *s.*; remitted by magistrates, empty, 31 *l.*; and from other causes, 24 *l.* 12 *s.*, making a total of 93 *l.* 10 *s.* In Moseley, the total irrecoverable was 26 *l.* 17 *s.* 7 *d.*; in Brinnington, 104 *l.* 13 *s.*; and in Heaton Norris, 302 *l.*, making a total of 526 *l.* 18 *s.*

5681. That includes empties and excusals?—Yes, and amounts irrecoverable from any other cause.

5682. That was the total loss on the rate?—Yes.

5683. You cannot give us, any more than you did in Stockport township, I suppose, the class of property on which that has occurred?—No.

5684. Still, out of a rate of 7,980 *l.*, including arrears, 526 *l.* 18 *s.* is the total loss?—Yes.

5685. How is the rate generally collected from cottage occupiers; in one sum or by instalments?—By instalments. The collectors will take instalments as they go round.

5686. Do they fix stated periods for collecting those instalments?—No. They go round the district, and when they have done so they commence again. When I was an overseer, we laid down the rule of making three calls before we summoned the party.

5687. Then, in fact, they try every mode of getting the rate in before they proceed to a summons?—Yes. When the last notice has been left a certain time, and the rate is not paid, the summons is issued.

5688. Mr. *Shaw Lefevre.*] Is the rate a yearly rate or a half-yearly rate in Stockport?—Generally a yearly rate.

3689. *Chairman.*] Supposing the case of a weekly occupier who pays his yearly rate at once, as soon as it is demanded; do you know whether any difficulty has arisen on that point in this way: that the owner of that cottage, finding that the yearly rate has been paid, thinks that he can give notice to his weekly tenant, and then let the cottage at a higher rent to another tenant?—No; I never knew a case of that sort.

5690. Can you give us information as to any other rate in Stockport, besides the poor rate?—The borough and improvement rate is collected out of the poor rate in the township of Stockport. In the out-townships it is collected by the same collector separately. It is laid as a county rate in the township of Stockport.

5691. What is the body that levies that rate?—The corporation assess the sum total upon the overseers, which amounts in the borough rate to 1 *s.* in the pound, and in the improvement rate to 6 *d.* in the pound: altogether to 1 *s.* 6 *d.* in the pound.

5692. In the other townships it is laid as a separate rate, as I understand you?—Yes.

5693. With regard to the other townships, can you give us the particulars of the rate?—It will be the same amount in the pound.

5694. Do you mean levied at the same amount?—Yes.

5695. And it is about the same amount collected?—We take 85 per cent. in the township of Stockport as a basis for what they ought to realise there. In Heaton Norris, and other townships, we collect more; that is to say, they more closely approach to the 100 per cent. Collecting a larger per-centage there, they will have a sum in hand, and the next year they will require a less rate being levied.

5696. Can you give us the amount of that borough rate in those townships for the year 1866; I do not mean the amount in the pound, but the total amount?—The total amount paid was 7,272 *l.*

5697. That was actually collected?—That was paid over by the overseers to the corporation.

5698. Was it collected in those cases by the same collectors as the poor rate?—Yes.

5699. Then there was no extra expense of collection on that rate?—No.

5700. Can you tell us the total lost and excused on that rate?—I cannot.

5701. Mr. *Villiers.*] Were you chairman of the board of guardians in 1850?—No.

5702. Were you taking any part before that time in the management of parochial affairs?—I was a member of the board of guardians in 1850.

5703. Do you remember yourself the operation of that system of composition which prevailed before then?—I remember the one-third being allowed off.

5704. But were you acquainted with any of the details of its working?—Nothing specially, no further than being there.

5705. If I understood you rightly, it was not under the application of an Act of Parliament?—No, it was voluntary.

5706. From what did the voluntary arrangement proceed; that is to say who were the parties to it?—I cannot say when it commenced.

5707. I thought you had given us the commencement?—No; I said that I could only go back to 1838. I know that it ceased in 1850.

5708. It might have existed before the time you mentioned?—Yes.

5709. Can you give us any account of it?—No, I cannot.

5710. Was there a vestry meeting, do you know?—I do not know that there was.

5711. What was the local government of Stockport at that time?—The corporation were their local government.

5712. Were they subject then to the New Poor Law?—If the union was formed they were.

5713. They were in union, you mean?—A union; one of the oldest unions, I suppose, in England.

5714. But this composition existed before they were in union, did it not?—I cannot tell that.

5715. You cannot tell the time when they were formed into a union?—I cannot.

5716. Then the most that you can tell us of this composition is, that you believe that the owners were not legally liable, but were looked to by the collectors, a third being deducted from the rateable value of their property?—The arrangement between the overseers and the owners of property was that a third should be allowed off their property if they paid the rate.

5717. What are we precisely to understand by "a third off the property"; the property has an annual value; then there is usually a deduction before you decide upon the rateable value?—It was off the rateable value.

5718. Then it was a third less than that upon which the owner was liable for payment of the rate?—Yes.

5719. You do not know that there was any public meeting on the subject?—No.

5720. Or that the owners generally assented to it?—No, I do not know that.

5721. Do you know whether all the occupiers were relieved from payment, or whether some occupiers paid and some owners paid?—I do not think that all the occupiers were relieved from payment; it was a voluntary composition.

5722. Is there any paper in the custody of anybody that would give one details of this system of composition?—I do not know of any.

5723. Perhaps it was all irregular, and there was no particular rule on which to act?—No, I do not think there was; it was an arrangement between the overseers and the owners of cottage property who paid the rates.

5724. Who appointed the collectors at that time?—Since the union was formed, the board of guardians have appointed them; the collectors before that time would be appointed by the overseers, I should think.

5725. Do you know anything about the auditing of these overseers' accounts?—They would be audited, I have no doubt, at the time, but not by a public auditor.

5726. Do you know whether we could get any detail of the manner in which the rates were collected, and of the system really in force? Was the rate collected either by the overseers, or by the collectors?—By the collectors.

5727. Were they always paid?—I think so.

5728. You said that, at that time, there was a general notion in the town, that some people were exempt who ought not to be exempt, and that the amount of the rate collected increased from the abolition of that system?—The ratepayers said that there had not been so much collected as ought to have been, because I have mentioned that the per-centage of collection rose from 60 up to 80.

5729. That shows that there must have been something irregular in the collection, at that time?—Yes; I do not think that all the difference is to be attributed to the compounding; there has been more efficient collection since then; I know to my own knowledge that the collectors have been better looked after since then.

5730. Since 1850, that practice having been abolished, they reverted to a system of law which subjected every occupier to the payment of rate?—Yes.

5731. And you have had no private Act regulating the rates?—No; there are some landlords who pay rates now, who pay in full. I do not know the number; there is no allowance off now, except where they can show empties.

5732. But at present, did I rightly understand you to say that it is sometimes the owner, and sometimes the occupier, that pays?—No, I do not know of any cases where it is alternately. I think that, where the occupier commences paying, he pays on till he gives notice to the contrary.

5733. That is with reference to the same assessment. But are there not some owners that pay the rates for the tenants' occupation?—Yes, some of them do.

5734. Can you give us at all the proportion of those?—[The answer will be found at Question 5600.]

5735. Do you know the circumstances under which those people pay; are the tenants too poor?—No.

5736. But it is the result of an arrangement between them?—Yes; the result of an arrangement.

5737. And I suppose that the collector has no objection to that, for he gets it much more easily from the owner?—He does.

5738. But you cannot tell us the proportion of those cases?—No, I cannot. [*See* answer to Question 5600.]

5739. What class of persons are these that occupy houses of 4*l.* and under?—The majority of them will be Irish. One-fourth of our borough, I should think, is Irish: something like 15,000 or 16,000 is an Irish population.

5740. And they occupy tenements of 4*l.* and under?—The majority of those tenements would be Irish, I think.

5741. What is the nature of those tenements; are they rooms, or are they separate cottages or buildings?—Separate cottages or cellars. We have very few rooms let off in Stockport; perhaps there are a few, but very few indeed.

5742. It is the habit of the Irish in most other towns to live in lodgings, and not in separate houses; but in Stockport you say they live in separate houses?—Perhaps there will be two families in a house with us in Stockport.

5743. If there are two families in a house, who is entered in the rate-book?—There is one man's name entered in the rate-book.

5744. And he is looked to for the rate?—Yes.

5745. If those people pay the rate, they will be entitled to be put upon the register, will they not?—Yes.

5746. Are there many houses under 4*l.*?—I gave the return this morning.

5747. I think you gave the number of those at 4*l.* and under; but I ask whether there are many under 4*l.*?—I cannot give the proportion of those that would be under 4*l.*

5748. Do you know of many cases of 2*l.* houses?—We have cellars at 2*l.*, but not houses.

5749. But there are people who live in those cellars, perhaps?—Yes; I should think that there will be 300 or 400 cellars occupied as dwellings.

5750. And there would be one name entered in the book for each cellar?—Yes.

5751. And if the rate were paid for the cellar, the person who dwelt there would be entitled to be on the register?—Yes.

Mr. *G. Chapman.*

8 May 1868.

5752. Are there many people who own these cellars or small cottages in great numbers?—I cannot give you the proportion; they are chiefly owned by persons of small capital, people who have saved money, and built or bought property of that class.

5753. Do you know anything of the arrangements which those people make with their tenants with respect to the rate?—They will pay the rate in the rent. For instance, if a person paid 2*s.* 6*d.* a week and his own rates, I should say that he will pay 3*s.* a week if he pays his rates in his rent.

5754. But the practice is that they pay the 3*s.* in that case?—Yes; where the landlord pays the rate for them.

5755. What is generally the practice in Stockport for that class of property; do they pay the rate in the rent?—Where the landlord pays it, they pay it in the rent in all cases.

5756. Is that man's name entered in the rate-book as an occupier paying the rate?—Yes.

5757. But the collector actually looks to the owner for the rate?—Yes; he goes to the owner.

5758. And he is a solvent person generally?—Yes, he is a solvent person.

5759. Do you suppose that he could collect it from the occupier himself; would there not be trouble?—There would be a little extra trouble in doing it.

5760. Is it not a great saving of time to go to the solvent man, instead of the person who is not ready at the time?—The three collectors in Stockport could collect every assessment, and it would be very easy business for them to do so.

5761. They have not tried it yet, as I understand you?—They do collect the rates of a large number.

5762. What is the population over which this collection is made by the three collectors?—The township of Stockport is 30,000, and something.

5763. You gave us the number of the assessments of 4*l.* and under?—In the borough of Stockport there are 4,310 under 4*l.* Out of that number the township of Stockport has more than one-half.

5764. Do you think that the collector or the overseer could furnish us with that information, as to the proportion of those cases in which he gets the rate from the owner, and not from the occupier?—I cannot say, it is purely a matter of arrangement with the owner and the collector; the owner of property can cease any year paying the rates, if he thinks proper. [*See* Answer to Question 5600.]

5765. What is the habit of the people of that class; do they move much about in Stockport, changing their dwellings?—I have a return with the numbers given; the collectors say that there are about 3,500 removals during the whole year in the whole borough.

5766. The removals being chiefly in this low class of occupiers, I suppose?—Well, judging from what I know of the town, it would be that.

5767. Is the rate for the year made at one time?—Yes.

5768. And it is therefore all due after it is made?—Yes, on demand it is due.

5769. What is the practice; do they ask for the whole amount from any tenant occupying a tenement?—They call for the rate, and if he offers the whole amount, of course they will receive it; first they will leave a paper with the demand, and perhaps the tenant says, "I cannot pay to day, call again."

5770. When the collector calls again, if he finds a man gone, what happens?—There is no bird in the cage, it is empty; if he finds another man in there, he will ascertain what time he came in.

5771. And then he makes the demand upon him that he made upon the former tenant, I suppose?—He will charge him the proportionate time occupied of the rate.

5772. Is that system not disputed?—It is not disputed.

5773. Do you consider that legal?—It is equitable.

5774. That I am afraid is different; but I suppose the overseers and collectors are advised on these matters, and the clerk of the union or the solicitor has given an opinion upon that matter of these constant changes?—I do not know what the clerk says.

5775. I mean on the question whether you have always the right to ask from the last man a portion of the rate due upon his period of occupation?—We have adopted that rule for some years; and when I was overseer we apportioned the rate according to the occupancy, and no one disputes that.

5776. You would deem it to be a hardship, would you not, if a man were to leave a fortnight after the rate had been demanded of him, and he had paid the whole sum due, either for the year or the half-year?—If he had gone from a larger house to a smaller house, he would not be asked to pay any increased portion; but if he had gone from a smaller house to a larger one, he would be asked to pay an increased portion.

5777. You adopt this system of adjusting the rate according to the period of occupation; that is the practice there?—Yes; that is the practice.

5778. Therefore you would not be likely to hear of such a case as Mr Jeffery mentioned yesterday, that when a weekly tenant had paid the rate for a year, the landlord might give him notice and take another tenant who would go in without the charge of the rate, and pay him a higher rent?—I hope that we have not landlords of that sort in Stockport.

5779. Owing to the practice which you adopt, they have not the temptation there?—No.

5780. Do you know, generally, the circumstances of the people who are excused; are they cases where the man is supposed to pay the rate in the rent?—Where the landlord pays the rate we give no excusals; he must look after the rate being included in the rent.

5781. It is generally people who are liable for the rate themselves?—It is generally people who are liable for the rate themselves.

5782. As I understand you, there are cases where a man pays the rate himself, and does not pay it in the rent; if that man is shown to be able to pay the rent, but says he cannot pay the rate, would the overseer excuse him?—The overseer, as I stated before, would make out a list of those whom he recommends to be excused; but those that do not pay, and as to whom he says that according to the information he has they ought to pay, he summons. If they can make out a case that they ought not to pay the rate (the rent does not come into consideration before the magistrate) the magistrate will say, "This case must be remitted," or that he is able to pay one-half of it, the remainder must be remitted.

5783. In

5783. In fact, it is in the discretion of the overseer to determine who is entitled to be excused?—The magistrates only exercise that power finally.

5784. But they depend on the information given by the overseer?—By the collector; he must sustain his case on coming into court; if he cannot, the person is excused.

5785. But the list is made out by the overseer, and the magistrate decides accordingly?—A list is made out and entered in a book, and the order entered is for the rate to be excused, or to be paid on demand, as the case may be.

5786. And you hardly ever have those cases of excusal where the rate is included in the rent?—I have never known of one yet. There is no difficulty in collecting the rates if people are disposed to do it.

5787. There is a difficulty if trade is bad, is there not?—Of course there is; but that will apply to different times.

5788. And you avoid issuing warrants against these poor men as much as you can?—Yes; the warrant is generally issued upon one in the street, and has its effect upon the others. It is issued upon the one that is most able to pay, but I have never known a case of a sale enforced on a poor person.

5789. They have no help for it; if a warrant is issued, and a distress levied, they must pay?—They must pay.

5790. Does the landlord ever step in and pay for them when the summons is issued, or when the warrant is taken out?—I cannot say that; the probabilities are that they will raise some means by going to the pawn-shop, or borrowing the money from some friend, or even from the landlord.

5791. The collector does not take notice of that, as long as he gets his money?—The bailiff brings the money to him, he being the man who takes the warrant; therefore the overseer would not know how it was raised.

5792. That will be generally the case, supposing the summonses are issued; he is satisfied if he gets the money, and he does not ask where it comes from?—No; it does not concern him at all.

5793. During the cotton famine Stockport was relieved, was it not from foreign sources?—Yes, from the public funds.

5794. Do you know whether they had any public works there?—We had more than any other union in Lancashire as a union.

5795. But for that, the people would have been more distressed?—Yes.

5796. And you would have lost more of the rate?—Yes.

5797. Because the liability would be attached to the people who suffered?—The shopkeepers and the upper class of tradesmen would have suffered the most.

5798. You mean that the shopkeepers would have suffered, because the people had no money to spend with them?—Not in the usual proportion.

5799. Otherwise the rate would have fallen off considerably?—Otherwise it would have fallen off considerably; we got 60 per cent. out of it.

5800. If the owners of the houses alone had been liable it would not have fallen off so much, I suppose?—I should think it would.

5801. You mean that everybody was distressed?—Yes; I know that some shopkeepers could not pay the rate then. In some instances they had not received money that would maintain themselves and families, and they had to appeal for time to pay.

5802. In fact they were almost supported in some cases by the public works, and the relief afforded from the Mansion House and other funds?—Yes, we only borrowed 2,500 *l.* under the Rate-in-Aid Act.

5803. What money was advanced for public works?—About 50,000 *l.* has been expended on public works within the borough, chiefly in sewering; and in the out townships we relieved the town by finding works outside, because then the Union Rating Act had not come into operation, and Stockport being an old township would have suffered fearfully.

5804. You are alluding to the Act in which the charge was spread over a larger area?—Yes; that has been a great relief to Stockport. It has brought down our poor rate last year for Stock- year only a shilling in the pound, and this port to 1 *s.* 6 *d.*

5805. There are various reasons which you assign to account for the facility with which you collect the rate now?—Yes; our total taxes now, in Stockport, are only 4 *s.* 6 *d.*, including the repayment of the loan to Government.

5806. I believe that you have made great progress in the repayment of that loan?—We pay the instalments regularly, both in the borough and in the out townships as well.

5807. You have never had any experience of a compounding Act, but do you see any objection to that; that is, that where the owner pays the rate he should be allowed to make a certain deduction upon the value of the property, and then you would look exclusively to him. Do you see any objection to such an arrangement as that?—No further than this, that I think the ratepayers lose money by it.

5808. I am talking of a regular system, not of the old Stockport system. I am talking of the case where the owner should be ascertained and made legally liable instead of these poor occupiers?—I think it is an unjust principle for the other ratepayers, for those who do not compound. We will take it in round numbers that they lose 25 per cent., and therefore the other parties are called upon to make up that deficiency.

5809. Of course it would only apply to a low class of property. Where there are people of this very humble kind, do you expect that you would lose much by that means?—I think that we should lose what I have stated.

5810. Do you consider that you have given us an exact account of what you lose now under the present system?—I have given you a true account.

5811. Of the rate levied, and what is lost by excusals and empties, and other causes?—Yes.

5812. But as far as I understand, your reason is only in the amount of composition, the amount of discount allowed to the owners; supposing it was only 10 per cent. instead of 20 per cent. perhaps you would not object?—We only allow now for property unoccupied.

5813. According to your own account you get a great deal of rate because the owner pays it now?—Not more than in other cases.

5814. It seems that these people who live in 4 *l.* houses and under, pay the rate in the rent?—Some of them do and some not.

5815. But it is the owner of the cottage who pays

Mr. *G. Chapman.*

8 May 1868.

pays the collector?—Yes, and he will have it back in the rent.

5816. You do not attach, then, much importance to the economy that there might be from the reducing of the number of collectors and the avoiding of any of that ill-will which is excited by summonses or warrants among the poor?—There would be a great loss to us by reducing the number of collectors and having compounding, and not going in detail to the people liable.

5817. But when you compound, I presume that you depend upon solvent men; you do not have excusals, and you do not have warrants issued?—You might require to have warrants in some instances; and I think that the allowance made to that owner is an injustice to the other ratepayers; they are called upon to pay more in the pound per annum than they ought to do in consequence of that allowance.

5818. Has it ever been questioned in Stockport whether there should be a compounding system there?—No, not by the public; parties hold different opinions upon that.

5819. Is composition in operation in any township in the neighbourhood?—There is only one township, namely, Hyde, in the union that compounds.

5820. And is anything said against it there?—No; the property-owners there are chiefly the mill-owners, and they let it off to their workpeople.

5821. There has been no meeting in Stockport, to your recollection, on this matter?—No.

5822. And no regular system of composition has ever to your knowledge existed in Stockport?—No.

5823. But you have not heard that the poor people themselves would object to composition?—No; I have not heard them express an opinion upon it; there is no doubt that some parties would prefer paying the rate in the rent, because they have to pay weekly, and then they have done with it; I myself should prefer it if I were a working man.

5824. At present there is no legal power in an overseer to collect the rate by instalment, is there?—No; he exercises his own discretion.

5825. He might receive the rate from the occupier by weekly instalments in that case?—He would have to put on a large staff of collectors to do that.

5826. Therefore, you cannot collect the rate as long as the occupier is liable without a great staff of collectors, if you collect it in the way in which these people would wish to pay it?—Yes, we can; we have about one collector to 3,000 assessments. I might state, to show that our collectors are not overworked, that one person with the help of his son, collects the district rate for Stockport; he goes to every assessment that the poor rate collectors go to, and he realises nearly the same amount of per-centage that they do; he goes over the whole ground that the three collectors do; that shows that they are not overdone with labour.

5827. I think I understood you to say that all these persons who occupy separate tenements, and whose rates are paid anyhow, whether by the landlord or by anybody else can be put upon the register of voters?—Yes.

5828. Mr. *Shaw Lefevre.*] When you stated that it would be an injustice to other ratepayers if there was any composition, that must have had reference to the amount of deduction allowed, I presume?—Yes.

5829. If there was no deduction allowed and the landlord had to pay the full rate, there would be no injustice?—No; of course not.

5830. Supposing that the landlord were compelled to pay for empty houses; I suppose that some deduction would be only fair?—It would be just.

5831. What deduction do you think it would be fair to make to the landlord if he has to pay for empty houses?—It would vary according as the times were good or bad.

5832. Taking the average, what deduction would be fair to the owner if he were to pay rates upon empty houses?—I should not like to give an opinion upon that, because it varies so.

5833. Would 20 per cent. be fair?—That would be very full; we profess to take 15 per cent. from every source.

5834. I think you said that, in one parish in the union, composition is in force?—Yes; in Hyde.

5835. Do you know the amount that they allow there?—I do not know it from memory.

5836. Do you know what value of houses it goes up to?—I do not; it applies to cottages.

5837. Will you look at the rates collected in Hyde, according to your tabular statement, and say whether there is not a larger per-centage collected there under composition than is collected in the parish of Stockport, where there is no composition?—In the Hyde township, the rate to be collected is 4,012.

5838. What is the amount collected?—The amount allowed for composition is 206*l.*; the amount given here under the column, "Actually collected from the Rate," is 90 per cent.

5839. Then I am right in saying that in the one parish in the union where there is composition existing there is a larger per-centage collected than, as far as I gather, is collected in any other parish in the union?—Hyde is a new township; all new property; in some other parishes you will find a larger amount collected than in Hyde.

5840. Is there not a larger collection of rates made in Hyde than in the other four townships of Stockport?—Heaton Norris (that is one of them) realises 91 per cent., and in Hyde it is 90 per cent.

5841. What is the per-centage in the other parishes in Stockport?—In Brinnington it is 90*l.* 10*s.* per cent.

5842. What is it in the township of Stockport?—That is not a fair comparison with the others.

5843. Why?—Because it is a class of people there who have a much lower property than what Hyde has; Hyde has good modern property.

5844. But there is cottage property in Hyde because there is composition?—Yes, there is cottage property in it; but itis only a small proportion, as you can see by the figures of the composition.

5845. Comparing it with other property which is not compounded for in the other townships, is there not more collected?—There is very little difference there.

5846. What was the limit of value of houses in respect of which composition took place in Stockport previous to 1850?—I believe it was up to 6*l.*

5847. Do you know how many owners were assessed there instead of occupiers?—No, I do not.

5848. Were

5848. Were the owners actually assessed in the rate-book instead of the occupiers?—The occupiers would be assessed in the rate-book.

5849. But the owners paid?—Yes, the owners paid.

5850. Was there excusal to the occupier then?—Not where the owner paid; I never knew an excuse take place where the owner paid.

5851. I mean under the system previous to 1850; was there excusal to the occupier of the difference between what the owner paid and the occupier was assessed at?—I do not quite understand the question.

5852. I understand you to say that there was a virtual composition previous to 1850, not a composition under law, that the occupiers were assessed, and their names entered in the rate-book, but that the owners paid a composition?—Yes; one-third was allowed.

5853. Was there an excusal to the tenant of the difference between the two, or did they take the payment from the landlord as sufficient?—They took the payment from the landlord, and entered it as being in full.

5854. When, as you stated this practice was put an end to, did the landlord in a considerable number of instances continue to pay the whole rate?—I do not know of my own knowledge, but I have no doubt that parties who were then paying, and had a third allowed off, now pay in full, and have allowance only on empties.

5855. That would apply to small property?—Yes.

5856–7. Do you think that the great majority of the owners of the small class of property do now pay for their tenants?—From the numbers given in Answer to Question 5600, the number of landlords who pay the rates, the proportion is very small, and the rate collectors inform me that a number of owners who are thus returned, are giving over paying the rates.

5858. Could you ascertain for us what the proportion is, and put it in your evidence?—Yes. [*See* Answer to Question 5600.]

5859. You told us that there are no less than 3,000 to 3,500 removals in the course of one year?—That is really a guess. The collector I asked merely gave me a supposition.

5860. Is there much loss of rates due to those removals?—There will be some loss, no doubt, about it, and it would apply in many cases (without making invidious distinctions) more to the Irish than the English. If you go to-day, you will find Patrick Maloney as the tenant, and another day you will see another man (they both live in the same house) who will give you another name.

5861. I suppose you do not remit any rates to the landlord where there have been removals, but only where the houses have been empty?—When the rate is coming to be closed, the landlord will produce his rent-book and show what number of tenements he has had unoccupied during the year, or a part of it, and that is allowed off.

5862. Are there any very large owners of cottage property in Stockport?—No, I think not.

5863. Are there any large number of cottages attached to mills, for instance?—No, not any large number.

5864. Mr. *Villiers.*] Do you think that any man owns 100 of these cottages?—I do not know any man who owns 100.

5865. Mr. *Shaw Lefevre.*] It is a common practice for an owner to come to the overseers and pay the rates, and ask for remission in case of empty houses?—Yes. He says, "I have had so many empties during the rate."

5866. Do not you think that that custom and that arrangement operates, to a great degree, to account for the extent to which the rate is paid up?—I do not think so. I think they would get as much from the individual ratepayers as from the landlords.

5867. Do you mean even from the small class of property?—Yes.

5868. Mr. *Villiers.*] I think you have stated that you were not informed on that matter?—That is merely my opinion. [*See* Answer to Question 5600.]

5869. Mr. *Kekewich.*] You said that you had three collectors, each paid 100 *l.* a year?—Yes.

5870. What per-centage is that upon the total amount collected?—I do not know; I should think about 3 per cent. We get the same district collected for 3 per cent. by the district rate collectors.

5871. And the collectors have no difficulty whatever in collecting the rate?—No.

5872. Is it a general practice and custom in Stockport that under a certain value the owners pay the rates for the occupiers?—No; it does not apply to any particular class of property. It will go up to property that is between 6 *l.* and 8 *l.*

5873. It happens, more generally, in the case of a smaller occupier, I suppose?—I think that if I were an owner I should rather pay it on the other class than on the lowest.

5874. Do not you think it a very good arrangement that the owner should pay the rates for his tenant, that it saves much trouble?—I do not think it is much trouble myself.

5875. Do not you think that the tenant would rather pay it to one person than have two landlords, as it were, one for the rate and one for the rent?—No doubt some parties would prefer paying it in the rent weekly, and some would prefer paying it themselves.

5876. But, on the whole, there is no difficulty in getting the rate from the smaller tenants, even?—No.

5877. Take a house of 6 *l.* rateable value, by whom is that occupied?—By the working classes, operatives.

5878. Do they get high wages?—They will vary from 15 *s.* to 30 *s.* or 35 *s.* a week.

5879. And with those wages, they are perfectly capable of paying the rate?—Yes.

5880. Supposing the owner did not pay, the tenant would be able to pay?—I never knew a case yet where the owner arranged to pay where he has refused to pay; he will give notice "I have paid this, but I shall not pay the next."

5881. Then you would distrain upon the occupier?—Not for that rate, unless he gives notice to the overseer; we look to the owner, and he applies to the ratepayer.

5882. You said that the overseers have not the power of excusing the payment of the rates, without reference to the magistrates?—Without the concurrent jurisdiction of the magistrates.

5883. Then the magistrates ultimately decide who is to be excused?—They sign a list, the overseers submit a list of certain parties whom they consider proper to be excused, and that is confirmed by the magistrates.

5884. How many by the Reform Act will be added to the list of electors?—There are about 1,400, I think now, of 10 *l.* and upwards; the probability is that there will be about 3,500 added; I am not speaking from any known facts.

Mr. *G. Chapman.* 8 May 1868.

5885. Is there any great desire on the part of those now admitted to be placed on the list of electors, do they care about it?—The larger proportion of our population would feel an interest in being placed upon the register.

5886. They think it a great privilege?—They think it a privilege which they ought to have.

5887. And would they pay their rates rather than be deprived of the privilege?—I should say that what we call the intelligent population, the sober population, would do it; but in all places there is a class who are dissolute and irregular, in their habits; I daresay if they could save a shilling they would not care about it; but still those are a small number in proportion to the others.

5888. You do not think that the personal payment of rates stands at all in the way of their desire to be placed on the register; you do not think that they would object on that account to be placed upon the register?—I think that a great portion of them would pay the rates for that purpose.

5889. Colonel *Hogg.*] Did you hear a witness yesterday express a fear that it would demoralise the poor asking them to pay the rate?—Yes; I heard Mr. Jeffery, of Liverpool, give his evidence.

5890. Do you entertain that opinion?—No; I can give a case in point. Some years ago in one of the districts, the collection was very bad under one collector; in fact he could not get the rates at all from that district, and another person was appointed. It is a district which is 10 miles in diameter; and amongst a large number of assessments including a village called Hazel Grove, better known in England as Bullocks Smithy; he commenced collecting. He was a firm man and a man of determined will, and he said, "I must have this rate;" and he called so many times for the rate, and then, as I have stated, the practice before, he gave notice "If the rate is not paid I shall summon these parties." They were summoned, and he prepared himself with evidence to show that they were able to pay. He sustained every case that he brought before the magistrates, and the result was that, in a short time, that collector had not to issue any summonses at all, because they knew that if he summoned them he would make out his case against them.

5891. You do not find that it demoralises the poor to pay rates?—It raises them, I should say.

5892. And I understood you to say that compounding, in your opinion, was unjust in principle?—I think so, to the parties who pay rates not compounded for.

5893. Your present system works well?—Yes.

5894. You collect the rates very closely, within 10 per cent., do you not?—We do in many cases; in Stockport, I have shown, that in one year, when we had good trade we collected 90½ per cent., and that is the worst township in the union; in the year 1861 there was 90⅛ collected in Stockport, trade was good, and the people had been in good work for several years then.

5895. Do you think that it would be a good plan to allow the rates to be paid in quarterly instalments, instead of in one lump?—I think myself, if I must exercise my own opinion, that I prefer quarterly rates.

5896. There would be no difficulty in carrying out that sytem?—There would be only an increase in the staff of officers.

5897. The same person could receive the rate by instalments four times a year instead of once, could he not?—Yes.

5898. In that case there would be much less pressure upon the poorer classes than by requiring the payment to be made in one sum?—When the rate collector goes round, the parties know when he is coming, and they can as easily provide for him at six weeks' notice as they can at three months'.

5899. Where the tenants might vary, I understood you to say that there was no difficulty in the collector allocating the respective proportions of the rates to the occupiers?—No difficulty.

5900. Mr. *Villiers.*] That is to say, that is the practice in Stockport?—Yes.

5901. Mr. *Kekewich.*] Have you made any alteration in the form of your rate-book in consequence of the new rating, the personal rating?—No; all the occupiers were entered before, at least all that were known to be living in the houses.

5902. Mr. *Shaw Lefevre.*] When you said that 90 per cent. of the rates was collected, you referred only to the wealthier parishes of the union, I think?—I referred to the township of Stockport. Even there, although it is the worst township in the union; when the trade was good they realised 90 per cent.

5903. In this last year it was 80 per cent?—Yes, in 1866. I have shown that they are progressing.

5904. That was an exceptional year in which they realised 90 per cent.?—Yes. The year before was 89, and the year before that 86 per cent.

5905. Latterly it has been less?—It went down to 60 in the panic, and it got up to 80 last year; and I have no doubt that it will be up to 90 again soon.

5906. When you say that doing away with composition has elevated the poorer classes, do you mean to say that it has elevated those for whom the landlord has continued to pay the full rate. Is it elevating to the working classes that the landlord pays the full rate instead of three-fourths of the rate?—It does not concern them.

5907. But you are unable to tell us the extent to which the landlords continue to pay the rates?—I mean that when a man pays his debts, he feels in a better position than any man who has not paid them. It applies to those persons who have paid their own rates.

5908. Then you do not know the extent to which they do pay their own rates in Stockport?—Not definitely; but your argument would not apply to the person who paid his rates to the landlord, because he still pays the rate in full.

Monday, 11*th May* 1868.

MEMBERS PRESENT:

Mr. St. Aubyn.
Sir Michael Hicks Beach.
Mr. Goldney.
Mr. Hibbert.
Colonel Hogg.
Mr. Kekewich.
Mr. Shaw Lefevre.
Mr. Paull.
Mr. Trevelyan.
Mr. Villiers.
Mr. Woodd.

SIR MICHAEL HICKS BEACH, BART., IN THE CHAIR.

JOHN LAMBERT, Esq., called in; and Examined.

J. Lambert, Esq.
11 May 1868.

5909. *Chairman.*] I BELIEVE that you are Inspector of Auditors for the Poor Law Board?—Yes.

5910. What are your duties in that office?—My duties are to consider the reports from the auditors with respect to the manner in which the parochial and union accounts are generally kept, and also to see that the auditors discharge their duties properly.

5911. That of course gives you an insight into any defect in the way in which the rates are levied, or way in which they are collected?—Yes, all the chief defects that are reported come before my notice, with reference to the accounts of paid officers, but not with reference to unpaid officers till the present audit. Prior to the year 1867 the auditors were not required to report on the accounts of unpaid officers; that is to say, on overseers' accounts; but by the recent order of accounts they are so required, and it is only under the present audit which is now going on that we shall get any report from the auditors as to the manner in which the overseers keep their accounts.

5912. Then this is the first audit as to which you will have any general knowledge of what has been done throughout the country?—Yes, in that respect.

5913. Mr. *Villiers.*] What is the date of that order?—It was dated January 1867. It only came into operation, as regards the accounts, at Michaelmas last, so that this is the first half-year of the accounts which has expired since that time.

5914. *Chairman.*] Have you also had occasion to inquire into the system of rating in boroughs?—Yes, I had occasion to inquire into the system of rating in boroughs in 1866 and 1867, by direction of the Government, with a view to the preparation of the Electoral Statistics.

5915. Mr. *Villiers.*] Then it was with respect to rating in Parliamentary boroughs?—Yes, rating in Parliamentary boroughs.

5916. *Chairman.*] What are the usual rates in boroughs?—The usual rates are the poor rate, the borough rate, a general district rate, or an equivalent to that; and sometimes a church rate. There are other rates, such as lighting rates and watching rates, which are sometimes raised separately; but now the lighting rates are generally paid out of the general improvement rate, and the watch rates are generally paid out of the borough rates, and the borough rate itself is generally called for by contributions from the poor rate.

5917. Mr. *Kekewich.*] In the same way as the county rate?—In the same way as the county rate, with the exception of parishes which are partly within, and partly without boroughs, and there a separate rate is always made in order to answer the call on the one hand of the county, and on the other hand of the borough.

5918. *Chairman.*] Are those other rates, besides the poor rate, in general subject to composition?—The general district rate when levied under the Public Health Act, and the Local Government Act, is subject to composition. The borough rate, when levied separately, is not, I believe, subject to composition. The church rate, when levied, is not subject to composition. The highway rate, when levied separately, and where the Small Tenements Act is in operation is subject to composition, because the Small Tenements Act includes highway rates as well as poor rates.

5919. Then the highway rate and the borough rate follow the poor rate?—The highway rate and the borough rate usually follow the poor rate. I am now speaking of cases where the highway rate is levied separately, but where there are highway boards the highway rate is now paid out of the poor rate.

5920. In the same way as the borough rate?—In the same way as the borough rate. There is a very large amount, taking the whole of England and Wales, now paid out of the poor rate for the highway rate, I think about 560,000 *l.*, but this is not in boroughs.

5921. By whom are these rates made that you have been speaking of?—The poor rate is made by the overseers, and in certain cases by the vestry under local Acts. The borough rate when it is levied separately is made by the overseers under an order of the town council. The highway rate when made separately is made by the surveyor of highways. The general district rate is made by the local board. Sometimes the town council is the local board, and sometimes there is a separate local board under the Local Government Act; the general district rate is made by them.

5922. Mr. *Villiers.*] Can you state whether the

J. Lambert, Esq.

11 May 1868.

the assessment is made on the basis of the poor rate for these separate rates?—The rate for the town council is directed by the Act to be an equal pound rate made over the whole borough, and the poor rate assessment is generally taken as the basis.

5923. In almost all the Parliamentary boroughs there has been an assessment committee, I think, acting under the recent Act, and declaring the assessment for purposes of rating?—Yes, in many of them.

5924. *Chairman.*] But does not the assessment for the district rate differ from the assessment for the poor rate much in the same way as the assessment for the county rate does?—I believe that it is not compulsory to make it in conformity with the poor rate.

5925. Do you know the general practice?—The general practice is to make it consistently with the poor rate.

5926. In which of those rates is there a form prescribed?—For the poor rate there is no form prescribed under the statute of Elizabeth, which is the first statute regarding poor rates; no form was prescribed then; the next enactment with reference to the rate is one in an Act of George the Second; no form is prescribed there, but the overseers are directed to enter the rate in a book; and the only statute in which we have any form prescribed for the poor rate is under the 6th and 7th of William the Fourth, known as the Parochial Assessment Act.

5927. Mr. *Villiers.*] Is that statute to which you refer of George the Second, the 17th of George the Second?—The 17 Geo. 2, c. 38.

5928. Which is in operation in fact now?—Yes.

5929. *Chairman.*] Is a form prescribed for the other rates?—There is no form prescribed for the borough rate. There is no form prescribed for the general district rate. There is no form prescribed for the church rate. There is a form prescribed for the highway rate; and I believe that those are the only two rates for which a form is prescribed; the poor rate and the highway rate.

5930. Is there any difference in those forms?—Yes, there is a difference in the forms. The columns in the highway rate are four in number; the name of the occupier, the description of the property rated, its annual value, and the sum assessed. Under the Parochial Assessment Act the columns are more numerous. You have first of all the number of the assessment, then the arrears, then the name of the occupier, then the name of the owner, then the description of the property rated, then the situation of the property, the estimated extent, gross estimated rental, rateable value, and rate in the pound; so that you have 10 columns in that case.

5931. The highway rate leaves out the gross estimated rental among other things, does it not?—Yes.

5932. Mr. *Kekewich.*] And it leaves out the name of the owner?—It leaves out the name of the owner. The name of the owner was not inserted in the rate as a matter of practice until the 6 & 7 Will. 4, and the reason of having the name of the owner inserted then appears to be this, that under the 4 & 5 Will. 4, the Poor Law Amendment Act, the owners of property had the right given to them to vote for guardians of the poor. The Act of the 4 & 5 Will. 4, was passed two years previously to the 6 & 7 Will. 4; and in order that people might ascertain without difficulty what persons were entitled to vote as owners, it appears that this column for the owner's name was added to the form by the 6 & 7 Will. 4.

5933. *Chairman.*] That looks as if the law recognised the occupier as liable?—Yes.

5934. How often are rates generally made in the year?—The periods vary. In some instances they are made by the year, and collected by instalments, quarterly, or half-yearly; and in other cases they are made more frequently, two, or three, or four times a year.

5935. Could you draw any distinction in that respect between large and small parishes?—It depends very much upon the expenditure. The reason that rates are made once a year and collected by instalments, is to avoid the immense labour of copying out the rate. In some of the metropolitan parishes the rate-books are some inches in thickness.

5936. Of course the larger the parish the greater difficulty there is, and therefore the stronger the temptation to levy the rate only once a year?—Exactly.

5937. When is it necessary that rates should be allowed by justices or others?—In the case of the poor rate it is requisite that they should be allowed by justices. In the case of the highway rate also it is requisite; but it is not requisite in the case of the borough rate, or of the general district rate, or of the church rate, or of the watch rate when levied.

5938. Can you state what the powers of the justices are in the matter?—They are merely ministerial; if the rate is presented to them, and if it appears to be correct in form, they have no alternative but to sign it.

5939. Do you think, then, that there is any practical benefit in the poor-rate and highway rate being allowed by the justices?—Not the slightest.

5940. They might follow the example of the other rates, and that form might cease to be carried out, you think?—Yes. The justices have no means of comparing it with the valuation list, which is a very important consideration.

5941. They have no means, in fact, of checking any irregularity in the rate?—No. It has been decided to be a purely ministerial act on the part of the justices.

5942. Mr. *Villiers.*] Is there not something more than a mere form in the declaration that the overseers make to the magistrates, that to the best of their belief it is a true rate?—Yes, that they have made inquiries, and ascertained that the particulars are true.

5943. Are they sworn to that?—No.

5944. *Chairman.*] They might, with equal benefit, I suppose, make that declaration before some other person?—Yes.

5945. Mr. *Kekewich.*] The overseers declare that, to the best of their belief, it is a correct rate before the magistrates sign it, do they not?—Yes; and under the second Assessment Act, the overseers who make a false declaration are subject to a penalty of 5 *l.*; but I regret to say that it does not prevent them from presenting rates to the magistrates that are inconsistent with the valuation list.

5946. *Chairman.*] I suppose that it would be possible that the overseers should make that declaration before the assessment committee?—Certainly.

5947. And that would be, practically, as useful

ful as the declaration before the justices?—Yes.

5948. The assessment committee knowing more about the matter, I suppose?—Yes. The assessment committee will always have the valuation list by them, and be able to compare the rate with the valuation list, and see whether it be correct or not.

5949. How are the poor rates generally collected?—The poor rates are collected either by the overseers or by assistant overseers, or by collectors appointed by the guardians.

5950. How are the other rates collected?—The highway rate, when collected separately, is collected by either the surveyor or a collector appointed by the surveyor; the borough rate is collected, when made separately, by some person appointed by the overseers to collect it; the general district rate is collected by a collector appointed by the local board; the church rate is collected by the churchwardens. I believe that there is no power on the part of churchwardens to appoint a collector, but that they must do it themselves.

5951. Therefore each of the rates, which you speak of when they are made separately, may be collected by a different person?—Yes; and I believe frequently they are.

5952. You stated that the poor rate was collected either by the overseer, or by an assistant overseer, or by a person appointed by the guardians?—Yes.

5953. Do you know what is generally the case with reference to the poor rate?—In a very large number of instances, and especially in small parishes, it is collected by the overseers themselves. In larger parishes it is generally collected either by collectors appointed by the guardians, or else by assistant overseers appointed by the vestry.

5954. What steps have the Poor Law Board taken in that matter?—The first step taken by the Poor Law Commissioners in that matter was taken some time after the passing of the Poor Law Amendment Act. Under what they presumed to be a power conferred upon them by that Act, they issued to a large number of unions in England, an order directing the guardians to appoint paid collectors. That order was questioned in the Queen's Bench, and the Queen's Bench decided that they had no such power. It was in the Cambridge case that that decision was given. But in the following Session an Act was introduced and passed which confirmed all the orders that had been issued previously to that time; so that in all those unions to which that order was issued, and where the order has not since been revoked by the Poor Law Board, there is the order in force for the appointment of paid collectors. By a subsequent Act, the 7 & 8 Vict. c. 101, the Poor Law Board are enabled on the application of the board of guardians to direct the appointment of a paid collector; but in case they make the appointment now, it is necessary that they should receive, in the first instance, an application from the board of guardians, and upon that they are empowered to issue their order, because they have no compulsory power. Then with reference to the appointment of assistant overseers, their appointment rests entirely with the inhabitants in vestry. Under the 59 Geo. 3, c. 12, s. 7, the inhabitants in vestry may elect, and two justices may confirm the appointment of an assistant overseer with a salary. They may assign to him all the ordinary duties of an overseer, and amongst others, that of collecting the rate.

5955. The assistant overseers are, of course, paid in all cases?—Yes; they are subject to dismissal by the Poor Law Board, but the Poor Law Board have no power whatever with reference to their appointments in the first instance.

5956. Mr. *Kekewich.*] Have the Poor Law Board control over their salaries?—None whatever; it is only over the salaries of the collectors that they have control.

5957. *Chairman.*] Which are the better class of collectors, the assistant overseers or the collecters appointed by the guardians?—The paid collectors appointed by the guardians, are the best collectors of the rates. In a number of instances we find that the assistant overseers appointed by the vestry are almost illiterate people.

5958. I suppose that there is another advantage in this respect; that the collector appointed by the guardians is appointed for a union or more parishes than one, at all events?—The practice now is to appoint him for not more than one parish, although he may be appointed for more than one parish.

5959. What objections do you see to the present system continuing, by which overseers in small parishes collect the rates?—I think it would be very much better that the rate should be collected by a paid collector. The overseers are only appointed for one year, and in small parishes they are very often illiterate people. I may say that we are just beginning to receive now some reports under the new system, and I have here a collection of them as they have been coming in up to the present time. In every one of these instances the auditor reports defects, either in the making of the rate, or in the keeping of the accounts. They are instances of defects in the accounts of the overseers where the rates are collected by the overseers themselves. The audit will not be complete until July, and these now before me are only a few of the reports which we expect to receive.

5960. Where an assistant overseer is appointed, does he undertake the duty of making the rate, as well as collecting it?—He generally does, but not always; the vestry clerk may do it if there is a vestry clerk.

5961. Where a collector is appointed by the guardians, the duty remains with the overseers, I suppose?—Where a collector is appointed by the guardians, the practice is generally for the collector to make out the rate. In some instances where there is a vestry clerk, the collector does not do it, but the vestry clerk does it.

5962. Then practically where there is a paid officer appointed, all the duties are performed by him?—Yes, the greater portion of the duties, such as the making out of the rate, the keeping of the books and the accounts; but the overseers in all those cases have certain duties assigned to them with respect to the examination of the accounts, and with reference to the receipt of collections made by the collector, or the assistant overseer.

5963. They superintend their assistants, in fact?—Yes, they are supposed to do so.

5964. Still, as regards the actual work itself, which has to be well done, would it, in your opinion, be an advantage if there were a uniform system of paid officers through the country?—I

J. Lambert, Esq.

11 May 1868.

am quite certain that the accounts would be kept better, and the rates made out better, and collected better if there were.

5965. In order to provide for the adoption of such a system as that, I suppose the power of appointment should be removed from the guardians, should it not?—It would be necessary to give a power to the central authority to require the guardians to make the appointment, and in all cases to direct that the rates should be collected, as is the case in Ireland.

5966. In Ireland does the collector undertake the making of the rate as well as collecting it?—In Ireland the clerk to the guardians makes the rate.

5967. Is there generally one officer in Ireland only for each union or two?—It depends upon the size; I believe there is generally more than one collector.

5968. What is the system with regard to the excusal of rates in England, first of all with regard to the poor rate?—Practically, the system is this, that the overseer summonses the person who is to be excused, and in default of the person appearing, or if he appears and does not show sufficient cause why he should be excused, he is made chargeable, or rather, his chargeability continues; the usual course is to summon parties before the magistrates.

5969. To summon each party separately?—To summon each party separately.

5970. Of course, under local Acts there are several places where other bodies besides the magistrates excuse?—Yes, in some cases the vestry have the power. The Act of Parliament does not require that the party shall be summoned, but only that the party shall make application to the justices in order to be excused. But it is found in practice that the only way of getting the person before the justices, and so clearing off the rate, is to summon him.

5971. Do you know of any cases where any other body besides the magistrates or the vestry excuse rates?—There was a practice which prevailed at one time of taking the excused list befor the vestry, getting the vestry to sanction the excused list, and then taking it before the auditor, and if he accepted the list then the names of those persons were all written off as excused. But that has been held to be not a correct form of proceeding, and I am not aware that it exists anywhere now.

5972. Rates are not excused anywhere by the assessment committee?—No, the assessment committee have no power of excusal.

5973. Or the board of guardians?—No, they have no power. In Scotland, a board of supervision (equivalent to our board of guardians) have the power of excusal.

5974. Will you describe the system of excusal in Scotland?—The system of excusal in Scotland is this: in the first instance there is a valuation roll made out of all the property in each parish, under the direction of the commissioners of supply and the magistrates.

3975. Do you mean that they appoint a valuer, or that they value it themselves?—They appoint a valuer generally; this valuation merely sets forth what we in England should call the gross estimated rental, not the rateable value, and the commissioners of supply have the power, if they think proper, of omitting from the valuation list all persons: "Provided always, that it shall be in the power of such commissioners or magistrates, if they think fit, not to insert in any valuation roll under this Act the names or designations of the tenants or occupiers of any lands and heritages, separately let, for a shorter period than one year, or at a rent not amounting to 4 *l.* per annum."

5976. Mr. *Villiers.*] What is the date of that Act?—It is the 17 & 18 Vict. c. 91, the "Scotch Valuation Act."

5977. *Chairman.*] What do they do instead of inserting the names of the occupiers?—They are omitted altogether; then there is a provision further on in the same Act in Section 31 to this effect, "In all cases where any lands or heritages shall be separately let at a rent not amounting to 4 *l.* per-annum, and the names of the occupiers thereof shall not have been inserted in the valuation roll, the proprietor of such land and heritages shall be charged with and have to pay the whole of the assessments on such lands and heritages separately let as aforesaid; but every such proprietor charged with and paying such assessments shall have relief against the tenants and occupiers of such lands and heritages for reimbursements thereof, if and in so far as such assessments may by law be properly chargeable upon such tenant or occupiers." So that in the first instance, the Commissioners of Supply may direct that property under 4 *l.* a year gross rental shall be omitted from the valuation roll, and in that case the owner is chargeable with the rate on that property, with the right of recovering it if he can from his tenant.

5978. Mr. *Shaw Lefevre.*] It also applies to property let to weekly tenants?—Let for a shorter period than a year.

5979. *Chairman.*] That gives the owner the right of recovering the whole rate?—That gives him the right of recovering the occupier's portion of the rate. That has reference to the valuation roll; but there is another assessment made in Scotland besides the valuation roll, that is, the assessment to the poor rate, and in the assessment to the poor rate persons are assessed upon the rateable value instead of the gross rental. The parochial board make deductions in ascertaining the rateable value in Scotland in the same way as is done in England. They take the valuation roll made at the instance of the Commissioners of Supply as the basis, and then they make their rate upon that basis, deducting the repairs and insurance, with a further power (this as regards the parochial board) to exempt from payment of the assessment, that is, the assessment to the poor rate, or any part thereof, to such an extent as may seem proper or reasonable, any person or class of persons, on the ground of inability to pay.

5980. That power is given in Scotland to the body that corresponds to our guardians in England?—Yes.

5981. Mr. *Villiers.*] Is that rateable value determined by the same public officer whom you referred to just now, who makes out the valuation list?—No; that rateable value is determined by the parochial board who make the rates and determine what rate of deduction shall be adopted.

5982. But they have reference to a class of valuation already made by some public officer?—Yes.

5983. *Chairman.*] I did not understand you to say anything in the first instance about a power of excusal which the Commissioners of Supply in Scotland possess, but rather that they have a power of transferring the rate from the occupier

to the owner, as it were?—They have a power of omitting from the valuation roll the name of the occupier, and in that case the owner becomes chargeable.

5984. But they have no power of excusing the rate altogether?—No.

5985. With reference to the system of excusals in Scotland by the parochial board, how are they made?—The excusals are made simply by the parochial board.

5986. But do the people come before that board to apply to be excused?—Yes, I believe they do; but I am not certain.

5987. You believe that it is done in the same way as it is in England?—No, I believe that they simply go before the parochial board.

5988. But they must apply in person?—There is no provision to the contrary.

5989. You do not know whether the overseers are in the habit of making out a list to submit for excusal?—No, I do not.

5990. What is the practice in England with regard to the excusal of the borough rate?—There is no excusal of the borough rate in England when separately levied over the whole parish; if the overseers are satisfied that the persons are unable to pay the rate, they do not proceed against them.

5991. Does that apply also to the general district rate?—Under the general district rate the landlords are rated up to 10*l.*, so that the necessity for excusal is very small indeed.

5992. But surely there are a good many cases where excusals might be applied for above 10*l.*?—I do not know, but there is a general power of excusal under the Local Government Act.

5993. Mr. *Villiers.*] Is there a power of recovery of the rate?—Yes.

5994. *Chairman.*] If the rate cannot be recovered it must be lost or excused?—Yes.

5995. What is the power of excusal with regard to the highway rate, where levied separately from the poor rate?—The highway rate is put on the same footing as the poor rate, in that respect.

5996. With reference to what rates may owners be rated instead of occupiers?—Poor rates, highway rates, general district rates, and some improvement rates under various local Acts.

5997. Speaking, not of the poor rate now, but with regard to the other rates, with whom does the option rest of rating owners instead of occupiers?—Under the Local Government Act the option rests with the local board; they may, if they think proper, do so.

5998. Then it is compulsory upon the owner if the local board choose to do it?—Yes, it is compulsory if they choose to do so.

5999. What allowance, then, do they make to the owners?—I have not the statute here, but I think that it is a third; not exceeding a third.

6000. Did you state just now that the limit is 10*l.* in that case?—The limit is 10*l.*

6001. I do not think that we have yet had placed before the Committee the extent to which composition had been adopted before the passing of the Reform Act in Parliamentary boroughs; could you state how many boroughs had adopted the Small Tenements Act?—The total number of boroughs wholly under the Small Tenements Act was 57; the boroughs partly under the Small Tenements Act, and without any local Act, were 87 in number; the boroughs under local Acts 27, in 12 of which the Small Tenements Act was also in force in some of the parishes; boroughs without compounding Acts, 29; making a total of 200.

6002. Those boroughs under local Acts, I fancy, comprised nearly all the largest boroughs, did they not?—Yes; I have a list of the boroughs here which were under local rating Acts. They were 20 altogether: Manchester, Birmingham, Bristol, Wolverhampton, Kingston-on-Hull, Brighton, Norwich, Leicester, Plymouth, Southampton, Walsall, Chatham, Oxford, Aylesbury, Maidstone, Canterbury, Rochester, King's Lynn, Kidderminster, Salisbury, and Bewdley. Then the metropolitan boroughs, the Tower Hamlets, Marylebone, Finsbury, Lambeth, Westminster, Southwark, Greenwich, London.

6003. As to the effect of the abolition of compounding under the Reform Act, can you state what complaints have been made to the Poor Law Board on the subject?—There have not been many complaints made to the Poor Law Board on the subject; and with reference to its effect, as far as regards the collection of rates, as I stated just now, the present audit is not yet complete, and we have very few reports, consequently, from auditors on the subject.

6004. When will the present audit be completed?—About July.

6005. Then until July you consider that it is hardly the proper time to ascertain the result of that collection?—We shall not know anything of the result at the Poor Law Board till then.

6006. Has a rate been made since the abolition of compounding, in most instances?—Yes; I believe now almost, in every instance, but in several, or in some of the instances, the first rate that was made was not made until Lady-day last, and of course we shall know nothing about the collection of that rate until after the next audit.

6007. I suppose that the complaints that have been made relate to additional trouble?—Yes; those in fact are almost the only complaints we have had, and in consequence of that an order was issued by the Poor Law Board, which order, I believe, has been placed before the Committee by Mr. Lumley.

6008. Has it been stated that any pecuniary loss has been occasioned?—No, I have not heard; at least we have no evidence before us that any pecuniary loss has been sustained.

6009. Under the present law, with reference to those excusals that are made from the poor rate, must they be made afresh when every rate is levied?—Yes, properly.

6010. Do you think that it would be possible to alter that?—It might be extended to the year.

6011. Not beyond a year; with reference to paupers and widows, for instance?—Well, there is a great deal of change of occupation. A pauper may have gone out of a house, and a man may have come in who is not a pauper; it may be a fresh case altogether.

6012. I am taking the same names; he would be a fresh occupier altogether in the case you put?—Yes.

6013. The names of the parties excused would appear on the rate-book, would they not?—Yes.

6014. Therefore when any name went off the rate-book, of course the fresh tenant would be looked to for the rate?—Yes.

6015. Have many instances come before the Poor Law Board, or under your notice, in which arrangements have been made by the landlord to pay the rates for the tenant?—There has been

J. Lambert, Esq.

11 May 1868.

no official communication addressed to the Poor Law Board with reference to those arrangements.

6016. Have you any means yourself of ascertaining whether that has been done or not?—I believe that in several instances there have been arrangements. It has been represented to me that in several instances there have been such arrangements, particularly with the better class of tenants. It has been stated to me by persons who collect the rates, that the landlords do not make much difficulty in agreeing to pay the full rates where they have good tenants; but where they have bad tenants, they prefer not entering into any such arrangement.

6017. We have had some evidence with regard to boroughs, where neither the Small Tenements Act, nor any Act of the kind, has been adopted as to the excusals; but I do not think that we have had any evidence as to the rateable value of the classes of property of which the occupiers were excused rates. Can you state what excusals have taken place in those Parliamentary boroughs or cities where the Small Tenements Act has not been in operation and composition has not been in force?—Yes. I have a Return here just complete, showing "the number of male occupiers in Parliamentary cities and boroughs of England and Wales, rated at 4 *l.* and under; and of the number of male occupiers in boroughs or parishes within boroughs in which the Small Tenements Act is not in force, rated at 4 *l.* and under, excused from payment of rates on account of poverty."

6018. Mr. *Villiers.*] Is that a published Return?—It ought to have been delivered; I believe it has not been delivered, but it is a Parliamentary Return.

6019. *Chairman.*] Will you state those numbers?—This Return shows, first of all, the total number of male occupations in the whole borough occupied at the rateable value of 4 *l.* and under; then it shows the total number of male occupiers rated at 4 *l.* in parishes in which the Small Tenements Act is not in force; and then it shows the number of male occupiers rated at 4 *l.* and excused from payment of poor rates on the ground of poverty in those places where the Small Tenements Act has not been in operation. The result is this, that there are 292,500 persons in those boroughs occupying premises at 4 *l.* rateable value and under; that in the parishes in which the Small Tenements Act is not in force there are 67,393 male persons rated at 4 *l.* and under; and that of those 5,923 were excused from payment of rates on the ground of poverty.

6020. Mr. *Villiers.*] Can you give us the date of that Return?—This Return was ordered on the 23rd of May 1867. It had reference to the last rate made previously to the date of the order.

6021. It would affect everything before the Reform Bill passed?—Yes.

6022. *Chairman.*] It refers simply to male occupiers, and would not include widows?—Entirely to male occupiers and to those parishes in which the Small Tenements Act is not in force. I have a Return which I obtained sometime ago showing in certain boroughs the average number of persons who are excused from the payment of poor rates through poverty during the year ended the 29th of September 1866.

6023. Mr. *Villiers.*] Under the same circumstances as the last Return?—No, it is a different return. This shows you the total number of persons of all kinds excused, females as well as males.

6024. But in what places?—In places in which the Small Tenements Act was not in force.

6025. Throughout the country, or Parliamentary boroughs?—In 18 Parliamentary boroughs. It is a Return, "showing, in respect of the undermentioned boroughs, the average number of persons excused from the payment of each poor rate made during the year ended the 29th of September 1866, on the ground of inability, through poverty, to pay the rate." The names of the boroughs are Bury, Cheltenham, Devonport, Huddersfield, Knaresborough, Malton, Newark, Newcastle-under-Lyme, Oldham, Rochdale, St. Ives, Sheffield, Stamford, Stockport, Stoke-upon-Trent, Wells, Leeds, and Great Grimsby. Under 3 *l.*, the average number was 2,415; 3 *l.* and under 4 *l.*, 2,355; 4 *l.* and under 5 *l.*, 2,980; 5 *l.* and under 6 *l.*, 1,533; 6 *l.* and under 10 *l.*, 1,082; 10 *l.* and over, 100; making a total of excusals of 10,465.

6026. *Chairman.*] Have you the total number of occupiers?—Not in this Return. But there is one borough to which I would wish to draw attention. It is Cheltenham. There are 119 excused under 3 *l.*; 177 under 4 *l.*; 854 under 5 *l.*; 371 under 6 *l.*; and 746 between 6 *l.* and 10 *l.*

6027. Perhaps the class of property in Cheltenham is let at rather higher rents than in the other cases?—Yes, I suppose so. A considerable portion of the numbers I have just given are stated to be females; whereas the return which I quoted just now, refers entirely to males.

6028. You gave us some particulars as to the system of excusal in Scotland, can you give us any other particulars as to the system of rating which prevails there?—Yes; as to the mode of imposing the assessment, I may refer to the 8 & 9 Vict. c. 83, passed in 1845. It sets forth the mode of imposing the assessment for the poor rate: "That when the parochial board of any parish or combination shall have resolved to raise by assessment the funds requisite, such board shall either at the same meeting or at an adjournment thereof, or at a meeting to be called for the purpose, resolve as to the manner in which the assessment is to be imposed, and it shall be lawful for any such board to resolve that one-half of such assessment shall be imposed upon the owners and the other half upon the tenants or occupants of all lands and heritages within the parish or combination, rateably according to the annual value of such lands and heritages, or to resolve that one-half of such assessment shall be imposed upon the owners of all lands and heritages within the parish and combination according to the annual value of such lands and heritages, and the other half upon the whole inhabitants according to their means and substance, other than lands and heritages, situate in Great Britain or Ireland, or to resolve that such assessment shall be imposed as an equal percentage upon the annual value of all lands and heritages within the parish or combination, and upon the estimated annual income of the whole inhabitants from means and substance other than lands and heritages, situated in Great Britain or Ireland."

6029. The second and third provisions are rating personal property, are they not?—Yes, each

each person according to his means and ability, pursuant to the principle of the statute of Elizabeth.

6030. Do you know whether those alternatives have been carried out?—I believe that the general practice is to rate the tangible property.

6031. Then the first alternative is what they generally adopt?—The first alternative is generally what they adopt, I think.

6032. Mr. *Villiers.*] The same as in this country, "local and visible property"?—Yes, same as our "local and visible property." Then, by section 43, it is enacted, "That where the one-half of any assessment is imposed on the owners and the other half on the tenants or occupants of lands and heritages, it shall be competent for the collector of such assessment to levy the whole thereof from the tenants or occupants, who shall be entitled to recover one-half thereof from the owners, or to retain the same out of their rents on production of a receipt granted by the collector of such assessment."

6033. *Chairman.*] Then do the names of the occupiers appear on the rate-book?—Yes, both owners and occupiers would appear on the assessment, because they would both be rated. That is, a provision that where the occupier pays the whole he shall be entitled to deduct it from his landlord.

6034. Do both owners and occupiers vote in Scotland in the vestries, as we call them in England?—Yes, they would vote for the appointment of the parochial board.

6035. Mr. *Villiers.*] Did you tell us how the parochial board is elected?—No, I have not mentioned that yet. The electors, are "Every person assessed for the support of the poor in respect of ownership of lands and heritages; second, in respect of occupancy thereof; and, third, in respect of means and substance.

6036. *Chairman.*] Then both owner and occupier are rated?—Yes.

6037. Who is liable for the rate?—The person asssessed; the owner for his portion and the occupier for his portion.

6038. If the occupier does not pay his portion the owner is not liable for it, is he?—No.

6039. Properly the occupier has to pay both, has he not?—The statute says, that if the whole amount is collected from the occupier, he is entitled to deduct the landlord's moiety from his rent.

6040. So that if he does not pay the whole, he is not entitled to deduct anything?—If he only pays his half he is not entitled to deduct anything.

6041. Mr. *Villiers.*] Could you tell us what is the practical working of that system; whether it is that the occupier pays the whole, and is allowed to deduct it from his rent?—I am not certain what the practice is, but the Act says, that if the occupier pays the whole amount to the collector, he shall be entitled to take credit for half, and deduct it from his rent.

6042. Mr. *Woodd.*] Are all poor rates levied in that way throughout Scotland?—Yes, in every instance the owner is liable for one-half, except, as I explained just now, where the property is under 4 *l.*, or is let for a shorter period than a year.

6043. *Chairman.*] But in larger assessments that principle exists, that the occupier pays the whole rate and deducts half of it from the rent?—Yes.

6044. Mr. *Villiers.*] Is it the same with reference to the owner, if he pays the whole?—No; there is no provision with regard to that.

6045. He cannot recover from the tenant, you mean?—No; he is only liable for his half.

6046. If the occupier chooses to pay the whole he may deduct half from the rent?—Yes.

6047. *Chairman.*] Has the parish any claim upon the owner, if the occupier only pays his half?—Yes. The parish has a distinct claim upon the owner for his half, and upon the occupier for his half. If the owner does not pay his half, they do not come upon the occupier for that; but if the collector chooses to levy the whole rate from the occupier, or the occupier chooses to pay the whole rate, his own as well as the owner's, then he is entitled to deduct the moiety for which the owner is liable.

6048. Can you give us any information as to the plan which is adopted in Ireland?—The first statutory provision for the collection and payment of rates in Ireland is the 1st and 2nd Victoria, chapter 56. By the 71st section of that statute it is provided, "That every rate made under the authority of this Act shall be paid to the person authorised to collect the same by the person in the actual possession of the rateable property at the time of the rate made, and on his default, then by the person subsequently in the occupation of the rateable property from which such rate shall be demanded." Then there is a provision in the 72nd section, "That in any case where the net annual value of any property shall not amount to 5 *l.*, if the occupier and his immediate lessor, by any writing under their hands, shall require, and if the guardians of the union wherein such property is situate shall, by a minute of their board agree thereto, such immediate lessor shall be rated instead of such occupier; and such rebate from the rate may be made (not exceeding 10 per cent.) as the guardians shall by such minute allow; and such minute, until altered as hereinafter provided, shall bind such lessor, his heirs and assigns, unless the Commissioners shall at any time disallow the same or any part thereof, which shall thenceforth, so far as the same shall be disallowed, be of no effect; and such minute shall in no case be altered or rescinded by the guardians until 12 months after the making or last previous alteration thereof, nor within six months after the consent of the occupier and lessor to be affected by the alteration shall have been given to such alteration; provided, nevertheless, that the occupier of any property the immediate lessor of whom shall have been so charged shall be entitled to be rated, on giving to the board of guardians of the union in which such property is situate six months' notice, according to the form contained in the third schedule to this Act annexed." So that, in the first instance, the occupier was to pay the full rate (that is, as regards all property), and in his default it was to be paid by the succeeding occupier. Then, by a subsequent clause, the lessor, by agreement with the occupier and with the consent of the guardians, where the property was of a less annual value than 5 *l.*, might be rated instead of the occupier; and in that case he was entitled to a rebate from the rate, not exceeding 10 per cent.

6049. With regard to that liability of the subsequent occupier which you have spoken of, how far back did that extend?—There is no limit, I think, in the Act.

J. Lambert, Esq.

11 May 1868.

6050. Is that at present the law in Ireland?—I believe it is; but I am not quite certain.

6051. And is that the law with regard to composition also at present in Ireland, or has there been any subsequent Act?—There is an alteration that I will explain shortly. By section 74 of the same Act it is enacted, "That where the person occupying such property shall be liable to pay a rent in respect of the same he may deduct from such rent for each pound of the rent which he shall be liable so to pay one-half of the sum which he shall have paid as rate in respect of each pound of the net annual value (whether such rent shall be greater or less than such net annual value), and so in proportion for any less sum than a pound."

6052. Mr. *Villiers.*] Is this with reference to 5 *l.* value?—No, with respect to the whole rate; the occupier is entitled to deduct from the immediate lessor; one-half of the whole rate.

6053. Is that the general law now in Ireland, that the occupier can always deduct one-half of the rate from the rent due to his landlord?—Yes, and it was so strict under the first Poor Law Act, that the tenant was prohibited from entering into any agreement with the landlord to be allowed to forego that deduction.

6054. Therefore, the rate is distributed between the owner and the occupier in Ireland?—Between the owner and the occupier.

6055. The occupier being primarily liable?—The occupier being primarily liable; and if the occupier who is in possession at the time that the rate is made fails to pay it, then the guardians can recover the rate from the succeeding occupier. The statute which I have just quoted has been amended by a subsequent Act. I believe that very considerable difficulty was experienced in Ireland in the collection of the rates from occupiers of very small properties. It was found that that clause empowering the occupier to enter into an agreement with the owner was almost inoperative; and in 1843 the 6 & 7 Vict. c. 92, was passed, which contains this provision: "That whenever the net annual value of the whole of the rateable hereditaments in any union occupied by any person or persons having no greater estate or interest therein than a tenancy from year to year, or holding under any lease or agreement, leases or agreements made after the passing of this Act, shall not exceed 4 *l.*, or, in any electoral division situate wholly or in part within any of the boroughs named in the schedule annexed to this Act shall not exceed 8 *l.*, the rate in respect of such property shall, after the passing of this Act, be made on the immediate lessor or lessors of such person or persons; and if at the time of making any rate the name of the immediate lessor be not accurately known to the person making the rate, it shall be sufficient to describe him therein as the immediate lessor, with or without any name or further addition; and such rate shall be held to be duly made on him by such description, and shall be recoverable from him accordingly, notwithstanding any error or defect in his name or description, or the entire omission of his name therein." So that there was the power enabling the guardians in all cases where the annual value of the separate property was less than 4 *l.* to rate the owner instead of the occupier.

6056. *Chairman.*] Does it not compel them to do so?—It compels them to do so.

6057. Mr. *Villiers.*] Did you not read some words referring to another liability attaching to occupiers of 8 *l.*?—Yes, that is in certain parts of Ireland, certain boroughs; those places are referred to in the schedule to this Act; Dublin, Cork, Limerick, Belfast, and Waterford.

6058. What is provided with regard to them?—With regard to those five towns, it is compulsory to rate the owner up to 8 *l.*

6059. Mr. *Hibbert.*] Is this annual value or rateable value?—"Net annual value," according to the definition in the Irish Acts, means the same thing as "rateable value" in England.

6060. Mr. *Shaw Lefevre.*] Is that in addition to the previous Act that you told us of, or is that previous Act repealed?—No, this is in addition. There is a further provision in this Act with reference to the power of making an agreement by which the landlord was to be rated.

6061. *Chairman.*] It repeals the composition which was inaugurated by the previous Act, does it not?—No, only as regards properties under 4 *l.*

6062. Mr. *Villiers.*] You said that power of making an agreement was inoperative?—Sir George Nicholls said in his report that it was to a great extent inoperative.

6063. *Chairman.*] Has any alteration been made in the last statute which you have quoted, or is that the system at present existing?—That is the system at present existing. Then there is another provision in that Act of 6 & 7 Vict. to the effect that if the immediate lessor does not pay the rate, it may be recovered from the occupier, who may deduct it from his rent.

6064. Mr. *Shaw Lefevre.*] Is that also in respect of houses under 4 *l.*?—That is in respect of houses under 4 *l.*; if the owner does not pay it, you may recover it from the occupier.

6065. *Chairman.*] What happens with respect to empty houses?—There is no express provision with reference to empty houses.

6066. Then do you suppose that they are not rated?—I presume they would not be rated if no person was in occupation at the time that the rate was made.

6067. But they are not compounded for by the landlord?—They are not compounded for; but there is no stipulation in the Act of Parliament that the owner shall not be rated.

6068. Do you know whether he is practically rated for the houses, whether occupied or not?—I believe that the practice in Ireland is to rate the owner at the time that the rate is made in respect of all property of this class.

6069. I understand that no allowance is made to the landlord for his paying the rate on account of that property?—Nothing whatever; there is only an allowance made when, by agreement between the occupier and owner, the owner pays the rate.

6070. But under the existing system it is compulsory on the owner to pay the rate, is it not?—Yes, under 4 *l.*

6071. And under 8 *l.* in some places?—And under 8 *l.* in some places; but with respect to property over 4 *l.* in some places and over 8 *l.* in others, when there is an agreement between the landlord and the tenant that the owner shall be rated instead of the occupier, the owner is allowed a per-centage not exceeding 10 per cent.

6072. That was under the previous Act, was it not?—That was under the previous Act.

6073. But with reference to the poorer class of property, under 4 *l.*, the owner has to pay the rate

rate whether the property is occupied or not?—I am not certain about that.

6074. Mr. *Villiers.*] There was an allowance of 10 per cent. under the previous Act, the 1st & 2nd Victoria, providing that the owner might be rated under 5*l.*; but there seems to be no such allowance in the 6th & 7th Victoria?—Yes; in the 6th & 7th Victoria, there is this provision, in section 5: "And whereas it is provided by the said first-recited Act, that in any case where the net annual value of any property shall not amount to 5*l.*, if the occupier and his immediate lessor by any writing under their hands shall require, and if the guardians of the union wherein such property is situate shall, by a minute of their board, agree thereto, such immediate lessor shall be rated instead of such occupier, and whereas it is expedient to extend such powers; be it therefore enacted, that the same powers and all the provisions incidental thereto, shall extend to any case where the net annual value of rateable property exceeds 5*l.*"

6075. *Chairman.*] Then in fact they may compound as high as they like?—They can by agreement between the immediate lessor and the occupier, and with the sanction of the board of guardians.

6076. Do you know at all what view the owners of that small tenement property take of that Act?—I do not know.

6077. Mr. *Villiers.*] Did we not understand you to say that it had become inoperative?—I said that the agreement clause in the Act had become inoperative with reference to the lower class of property, and then they passed the Act of the 6th & 7th Victoria, making it compulsory to rate the owner instead of the occupier under 4*l.*

6078. Mr. *Shaw Lefevre.*] Even under the 1st & 2nd Victoria, the occupier under 4*l.* had been rated?—They attempted to rate the occupier of all property, but great difficulties had arisen in consequence. If I remember rightly the military were called out, and a great deal of confusion was caused, and chiefly in consequence of that, this Act of the 6th & 7th Victoria was passed.

6079. Mr. *Villiers.*] What we do not understand is whether there is any system of compounding in Ireland, any discount upon the payment of the owner?—Wherever such an agreement as is authorised by this Act is entered into, there is a discount.

6080. It requires the consent of the guardians and a written agreement between the lessor and the lessee?—Yes; it requires an agreement, as the composition did in England before the abolition of the Compounding Acts.

6081. Mr. *Hibbert.*] Does the name of the occupier appear in the rate-book as well as the name of the owner?—Yes.

6082. *Chairman.*] Can you make any further statement about the system of rating in Ireland?—I was going to say that there is another clause here which it is as well to notice, that is section 4, which enacts, "That where any house is let in separate apartments or lodgings, no tenant of any such apartment or lodging shall be liable to be rated in respect thereof; but the rate shall be made in respect of the whole of such house upon the immediate lessor under whom such apartments or lodgings are held; and such rates shall be recovered from such lessor by all or any of the remedies, ways, and means hereinbefore provided for the recovery of rates where lessors may be rated."

6083. There is no limit of value in that clause?—There is no limit of value as to that. Wherever houses are let out in separate apartments or lodgings, there the landlord is to be rated.

6084. Mr. *Villiers.*] There is a distinct difference there between the law of Ireland and the law of England, inasmuch as by the law of England apartments are rateable and may be rated, giving the person all the privileges of occupying a separate dwelling?—This clause requiring that the owners of houses, let out in apartments, shall be rated instead of the occupier is very much the same as the power given by the Representation of the People Act, section 7, but upon the construction of which there is some considerable difficulty felt at the present time: "Where the dwelling-house or tenement shall be wholly let out in apartments or lodgings not separately rated, the owner of such dwelling-house or tenement shall be rated in respect thereof to the poor rate."

6085. That only refers to this circumstance, does it not, that these places have not been separately rated, and it does not preclude the supposition that they are rateable. I take it for granted that the distinction between the English and Irish law is determined by that provision in the 6th and 7th of Victoria which you have just read, whereas that Act precludes these separate places from being rated in Ireland; it is known that all these separate lodgings, subject to certain conditions, are rateable in England, so that if there were 60 separate rooms under one roof, they could every one be rated according to the decisions of the court here, could they not?—Yes; it is the decision of Chief Justice Holt, in consequence upon which the Act of 59 Geo. 3 was passed.

6086. I think it is a decision of Chief Justice Tindall upon which the registering barrister proceeds?—It is the Stockport case that you are alluding to.

6087. *Chairman.*] Is not that a point still under discussion?—It is a very difficult point to know what is meant by the words "not separately rated" in the Reform Act of last Session.

6088. Mr. *Villiers.*] That phrase means not that they could not be rated, but that they are not rated, does it not?—I have heard the opinion that "not separately rated" means "not liable to be separately rated." That has led to a great deal of confusion and considerable complaint at Sunderland, where there are a very large number of these houses that are let out in single rooms. A house having six rooms has six tenants in it, and these persons are now all rated, and there has been considerable complaint with regard to that circumstance, and the opinion of two eminent counsel has been taken who seem to say that the overseers were right in rating those separately, notwithstanding this clause in the 30 & 31 Vict.

6089. *Chairman.*] In other places the overseers have put a different interpretation upon the matter, have they not?—Yes, I believe so.

6090. Mr. *Shaw Lefevre.*] Have they also had the opinion of two eminent counsel on the question?—I have not seen that stated.

6091. *Chairman.*] Referring to complaints that have been made of the abolition of composition, you have given some attention to the question, and no doubt have heard the remedies which have been proposed; can you state shortly your opinion upon

J. Lambert, Esq.

11 May 1868.

upon those points. First of all, has it not been proposed in some places (Bromley is, I think, one) to constitute the owners collectors, and pay them a per-centage?—It is the vestry of Bow, and the trustees of Poplar who have done that. Under the provisions of local Acts, the rates are made for those parishes by the vestry or trustees, who have the power to appoint as many collectors as they choose. They arranged with the owners to allow a commission in the former case, of 10 per cent., and in the latter, of 15 per cent., to those owners who undertake to pay the rates on behalf of their tenants. And then the churchwardens and overseers of Bromley, having been requested to make a similar arrangement, wrote to the Poor Law Board for their opinion as to its legality, and the following is the reply of the Poor Law Board to them. "Poor Law Board, Whitehall, S. W. January 28th, 1868. Sir, I am directed by the Poor Law Board to acknowledge the receipt of your letter of the 13th instant, in which, under the circumstances you mention, you request to be informed whether the churchwardens and overseers of the poor of the parish of Bromley can legally pay to owners of small tenements, who pay the rates for the occupiers, a commission similar to that which you state is allowed in the parishes of Poplar and Bow. The Board direct me to state that they are of opinion that the proposal to allow such commission is not legal. The Bromley Local Act (51 Geo. 3, c. 125) requires persons to be duly appointed to collect the poor rate, as officers responsible to the law for their acts as such collectors, and bound to give security for the due performance of their duties, and to account to the auditors. The landlords of the property, referred to in your letter, in no respect answer to those requisites. It would be competent for the vestries to appoint officers as collectors, and assign to them the duties of collecting the poor rate on such properties; and this, in the opinion of the Board, is the only legal course open to the vestries, if they depart from the mode heretofore adopted for the collection of the poor rate. I am, Sir, your obedient servant, *G. Sclater-Booth*, Secretary."

6092. Mr. *Villiers.*] Does that letter satisfy the question as to whether the owner of a property might be the collector; being collector he would receive pay, and receiving pay would be tantamount to what would be a deduction, or an advantage equal to it?—I do not know that there is any legal objection to an owner of property being appointed a collector in a parish, but this case was decided upon the construction of a local Act which I have not here.

6093. I suppose that the letter intends to direct them to appoint collectors in the usual way; men who shall discharge that duty of collecting the rates for the district?—Yes, precisely so.

6094. *Chairman.*] Do you think that it would be possible, in any way, supposing that the occupier did not pay the full rate within a given time, that the owner should be made liable for it in his place?—I think that that would lead to some difficulty.

6095. Mr. *Shaw Lefevre.*] What kind of difficulty?—One result I think would be this, that the overseers would exercise very little pressure upon the occupier until the given time had expired, when the owner would become liable. If you put it upon the footing that after summons issued, and after a certain period had elapsed, the owner should be liable to a portion of the rate, or the whole of the rate, there would not be the same objection with respect to the collection.

6096. *Chairman.*] Supposing that you put it in this way, that the liability of the owner should commence after the rate being closed you mean, or something of that kind?—Yes.

6097. Do you think that it might be possible to adopt the system that is adopted in Scotland, of rating both the owner and occupier?—Yes; I think that system might be adopted, or rather I should suggest that the Irish system might be adopted of allowing the occupier to deduct one-half the rate from the owner. I should confine that remark to property that is let out by the week, or for shorter periods than quarterly.

6098. As I understood the Irish system, the occupier was not liable for anything under 4 *l.*?—No, but I am speaking of property above 4 *l.* According to the Irish system, where the occupier is rated in the first instance, he is entitled to deduct from the owner one-half the rate from his rent; but there is no means of recovering the balance from the owner in Ireland. Where the occupier is rated in Ireland, he is entitled to deduct one-half the rate from the owner; but if he fails to pay the rate, and the rate is not recovered from him or from the succeeding occupier, there is no means of recovering the amount from the owner, except he himself becomes the occupier.

6099. But there is no means in Scotland of recovering the full amount, is there?—You can only recover half the amount from the owner.

6100. Then do you prefer the Irish system to the Scotch?—I should prefer the Irish system to the Scotch.

6101. Why?—There would be a greater convenience in the collection of the rate by the plan of charging the whole upon the occupier, than by the plan of having to go to two different persons for the amount. You would under the Scotch system divide your rate in half, and charge the owner with one-half and the occupier with another.

6102. The Irish system, between 4 *l.* and 5 *l.*, is in the nature of a voluntary agreement for composition, is it not?—Yes, in Ireland it is; a voluntary agreement for rating the landlord; it is not a composition.

6103. As far as the 10 per cent. goes it is a composition?—The landlord becomes rated then instead of the occupier. The English composition was based on another principle. A man paid for his houses whether occupied or not. When the landlord was rated in England, he paid two-thirds, or even the full rate; but when a composition was entered into, the landlord undertook to pay, under all circumstances, one-half the rate.

6104. So he does in Ireland, does he not?—He undertakes to pay the full amount less the 10 per cent.

6105. The only difference is in the amount?—The only difference is in the amount. The rating of the landlord in England and the composition in England were two different things; that is what I meant to explain.

6106. Do you think that it would be possible to bring some system into practice which would facilitate the collection of the rates from the tenant by instalments?—I think that where the amount is very large in the course of the year, there

there might be facilities afforded for allowing the collection of the rates in smaller instalments than those in which they collect it now.

6107. For instance, in cases where one rate is levied in the course of the year (as you say is frequently the case in larger parishes)?—I think that the whole rate might be made out in the rate-book; and you might have a supplementary rate-book for property let out by the week, fixing definite periods at which instalments should become payable. If the rate were 3 *s.* or 4 *s.* in the pound for a whole year, and if the rate were made only once in the year, it might be arranged that an equal instalment should be collected on those properties once every two months.

6108. Is that about the limit that you think could be adopted; do you think that a more frequent collection would be impossible?—If you appointed more collectors, a more frequent collection would be possible. It must be borne in mind that, under the statute of Elizabeth, the poor rate was in the first instance collected weekly at the parish church, when people went to church.

6109. Mr. *Hibbert.*] At the offertory, was it not?—No, it was not at the offertory, but it was collected at the church doors on Sundays regularly.

6110. *Chairman.*] I suppose that if they did not go to church they did not pay their rate?—Yes, I suppose so; but they were under a penalty, if I remember right, for not going to church.

6111. What you would propose, as I understand, is a sort of supplemental rate-book, for the purpose of collection?—I think that there might be a supplemental rate-book provided for those persons in the cases to which I have alluded; that is to say, where the rate was of a considerable amount, and only made for long periods.

6112. If that kind of facility were given for the payment of rates by instalments, it would reduce the difficulty of weekly tenants to a minimum, would it not?—It would reduce it considerably. Where the rate is heavy, it is a large payment to be made in one sum, by persons in the receipt of weekly wages.

6113. One gentleman who has been examined here told us that it was possible, in a place like Liverpool, where one rate only was levied in the year, that a weekly tenant might pay the full rate, and that then the landlord might come upon him and turn him out, and then let his house at a higher rate to another tenant, because the rate had been paid for the year; now if it were paid instalments, of course the weekly tenant would only pay by instalments, and would escape that danger?—I believe that such a thing as dividing the rate into instalments would be possible and practicable. Then if one person who had paid the first instalment happened to go out of occupation before the second instalment became due, power should be taken to insert the name in the supplementary rate-book of the person who succeeded as the occupier.

6114. Have you sketched out any form of supplementary rate-book; what columns would you have in it?—I have not; but it would be necessary to have columns corresponding with the number and periods of collection.

6115. With the names of the people?—With the names of the people; I should have all property entered in the rate-book proper, and this would be a supplementary collection book.

6116. Do you think that it would be possible to give any additional facilities for excusal on the ground of poverty?—Yes, I think so.

6117. How would you suggest that that should be done?—I see no reason for summoning all these persons before the magistrate; if the overseers and vestry are satisfied that they cannot pay, I see no reason why an excusal list should not be made out by the overseers, and, with the sanction of the vestry, taken before the magistrates or the board of guardians; and I think that the excusal by the magistrate or guardians under those circumstances should be sufficient.

6118. Then you would, in fact, save people the trouble and annoyance of appearing personally before the magistrate?—Yes; but I think they should have notice of the intention of the overseers to apply to the magistrates for the excusal.

6119. Would you do that in every case in which the overseers might think it necessary?—I think that it would be better to make a general rule to that effect.

6120. Do not you think that the annoyance of appearing before the magistrates rather tends to make people pay their rates so as to avoid that annoyance?—It may have that effect, certainly; but there are a certain number of persons who are always well known as persons from whom the rate will not be obtained.

6121. Mr. *Hibbert.*] But it was given in evidence from Oldham the other day, that one-half the persons summoned generally paid the rates the day before the hearing of the summons arrived?—That this excusal list would be a list made out by the overseers and vestry in the first instance, and submitted to the parishioners, and there would be always a certain number of persons known who could not pay; for instance, persons in receipt of relief.

6122. *Chairman.*] You might allow the overseers to make a list of persons in receipt of relief, and hand that list to the magistrates, without the least objection?—Certainly, without the least objection.

6123. Could you go safely beyond that?—I believe that the power of excusal, which is vested now in some vestries, is not abused to any serious extent.

6124. We had evidence from Norwich which, it seemed to me, rather tended to show that the excusing body there were rather lenient in their excusals; are you aware of that fact?— They have been under a composition till lately, in Norwich.

6125. Mr. *Shaw Lefevre.*] Do you think that as the payment of rates is connected with the franchise, it would be dangerous to leave the power of excusal in the hands of the parochial authorities? — Yes; unless you required that all those persons to be excused should receive notice of the intention of the overseers to apply to the magistrates.

6126. Mr. *Woodd.*] Did you contemplate that any person would be excused without his having applied to be excused; if so, it would meet your difficulty if it were provided that no person should be excused without an application for that purpose, would it not?—It should be a written application.

6127. Mr. *Villiers.*] You have not anything to do, I think, at the Poor Law Board with the collection of rates, and are not practically acquainted with the system of excusals?—Except that I know generally what the practice is, that persons are summoned, and then, if the parties do not appear;

J. Lambert, Esq.

11 May 1868.

appear; or if they do appear and fail to satisfy the magistrates that they ought to be excused, they have to pay.

6128. But the Poor Law Board have not much to do with rating, or the collection of rates, I think?—No; except that we get reports from time to time as to the manner in which the rates are collected; irregularities in the rate-books are reported to us and the books are sent up to us for examination.

6129. With respect to the rate-book, the way in which it was made out might come under your notice?—Yes.

6130. But I think that if there was any objection to the present system of collecting the rates, or at least of rating the occupiers now, the Poor Law Board would not be the place to which the people would apply for relief, would it?—I think that the Poor Law Board would be very likely to receive a considerable number of applications, if they experienced any very great difficulties for any length of time in the collection of the rates.

6131. But there has been no direction to inspectors to inquire on the spot as to the operation of the recent Act in regard to the abolition of compounding?—No.

6132. And there has been no information obtained at the Poor Law Board as to the operation of the Reform Bill in that respect?—No; except as before stated.

6133. You are aware, are you not, from communicating with the auditors that there is something very defective in the manner in which the overseers perform their duty?—Yes; that has been known for a long time at the Poor Law Board.

6134. That in many places they are appointed against their will, and that they are often ignorant, illiterate people?—They cannot read and write in some instances.

6135. And yet they undertake to keep the accounts?—Yes; but those persons who cannot read or write are obliged to get some one to act for them, of course.

6136. But the system of collectors is now very general, is it not, in all large parishes?—Yes, in all large parishes.

6137. You would hardly leave, would you, to these people that you say are illiterate and incompetent, the power of excusing people from paying the rate?—No; I should not leave the power of excusal with the overseers. I say that if the overseers submit a list of persons who they consider ought to be excused, to the vestry, and the vestry approve of that list, and that list is afterwards submitted to the justices, or guardians for approval, that must be sufficient. I would not leave it to the overseers.

6138. But on what principle would you justify excusal at all?—Simply that the persons are unable to pay; either they were persons in receipt of parish relief; or that practically it was found that you could not get the money from them.

6139. But, practically, excusing a person is exempting the property, is it not?—Yes, it is to a great extent; but if the person in occupation has nothing to be taken from him you cannot recover the rate.

6140. You are not recommending that property should be exempt; but, when a class of persons who are destitute are in possession, they should not be proceeded against?—Yes.

6141. But is there any objection to making the persons who own that property liable to pay the rate?—No; I think that there is no objection to allow those persons to be made liable either entirely, or in part.

6142. Is there not a danger, unless you do that, of leading people to invest in these houses, and put in a description of persons who will just pay the rent because they will be excused the rate?—Yes; I think it is bad policy to excuse that property entirely.

6143. It is hard upon the other ratepayers who pay the rate, is it not?—Yes.

6144. Then you have no objection to the system of making the owner liable?—I have no objection to his being made liable for either a portion, say half the rate, or the whole of the rate.

6145. And you see no objection to the system adopted in Scotland, which makes the occupier liable for the whole of the rate, with a power to deduct it from his rent?—No; but it is the Irish system which makes the occupier absolutely liable for the full rate, with power to deduct one-half from the owner.

6146. But if the occupier in Scotland pays the whole rate, he has the right to deduct it from the rent, has he not?—Yes, he has the right, but he is not liable to pay the whole rate by the statute, unless the collector chooses so to levy it.

6147. Then we find that, both in Scotland and in Ireland, there is the system of dividing the liability between the owner and the occupier?—Yes, there is, with the qualification that I have pointed out—that in Ireland the landlord is liable to be rated in respect of all property under 4 *l.* absolutely; there is no divided liability under 4 *l.*; but it all rests with the owner.

6148. There is no liability at all upon the occupier in that case?—There is no liability upon the occupier.

6149. But the property pays, because the owner is liable?—The property pays.

6150. The principle of composition has been adopted with respect to a class of property occupied, as we have heard, by very poor people; they constantly change their residence, and therefore that property may be constantly unoccupied; and the principle of composition generally, throughout the English towns, has been to make a deduction from the full rate, in order to indemnify the landlord, who pays rates for that property as if it were occupied for the whole year; do you see any objection to such a principle as that?—As regards the financial effect of such an arrangement, and if the composition were put upon a fair average basis with regard to collection, I am not aware of any objection financially.

6151. The composition is an arrangement upon what takes place, namely, that the house may be constantly unoccupied without any power on the part of the parish to get any rate from it while it is unoccupied, and the owner of that house undertakes to pay the rate without reference to occupation or not?—I say that supposing the composition were based upon such an average that you would obtain for property of a certain amount quite as much under a composition as if the property were not compounded for, I should see no financial objection to the arrangement.

6152. Then it is rather the amount of the composition on which there might be a question; the

the principle of it you think sound?—Financially, I see no objection to it.

6153. Do you see any difference between the proprietor who pays the tithe regularly to those entitled to it, having a deduction, and the owner of a house having a deduction also for payments made by him at some risk?—No.

6154. You see no objection to the principle where there is some risk; it is an indemnity to the owner, and it is convenient, and perhaps economical, to the parish, where there is a certain payment made, instead of depending upon the various circumstances of the occupier?—I said, that where the composition was put upon a fair basis of averages, and the parish obtained as much by the composition as if there were no composition, I saw no financial objection to it.

6155. Have you any experience, or has there been anything learnt at the Poor Law Board, to show that it is not, generally speaking, a matter of convenience and gain to the parishes?—We have no evidence whatever showing that there has been any gain.

6156. You have no evidence at all on the matter, have you?—We have no evidence at all upon that point; there is a return coming in, I believe, that has been ordered by the House of Commons, for which circulars have just been sent out, for the purpose of showing whether it really is a gain or not.

6157. Is there any objection that is known, to composition, as far as you have any knowledge of it; is there any fraud practised, or is there any complaint made, or is there anything that people have alleged against the Small Tenements Act, that has reached the Poor Law Board?—I have no distinct evidence, but I have heard it stated that the compositions were very frequently effected at much lower amounts than they ought to be.

6158. But perhaps it is within your knowledge that of late years especially the Small Tenements Act has been applied, and that it is annually extending further throughout the country?—I have no evidence that it has extended lately; but no doubt it was adopted in a very large number of parishes throughout the country; it has been a great convenience to official people, I have no doubt, in the shape of collection.

6159. Is there any means of knowing whether the landlord or the occupier pays, even in places where it is not applied?—I believe that in a considerable number of places in which, where it has not been applied, there have been arrangements between the owners and occupiers and parish authorities. In fact, we have Mr. Ayrton's return, showing that there were 98,598 dwelling-houses not included in composition under any general or local Act, on account of which the owners paid the poor rates by agreement to the overseers; you may say in round numbers 100,000.

6160. Is that thoughout the country?—In Parliamentary cities and boroughs.

6161. Where those arrangements exist, we may assume that the excusals are not so great, and if we had any return of the amount of excusals from those boroughs, we could hardly tell what they might have been but for those arrangements?—Precisely; as regards excusals in parishes in which the Small Tenements Act was subsequently adopted, comparing the excusals before and the excusals afterwards. Of course, if you are speaking of boroughs in which the Small Tenements Act was adopted, there are no excusals practically.

6162. I am referring to places where these arrangements are made, and where, practically, the rate is paid by the owner under the local Act, and the Small Tenements Act is not in force; and I ask whether it would not be a fallacious inference to draw, that the excusals were few where the Small Tenements Act was not in force, inasmuch as in those places, practically, the owner does pay the rate?—Yes, practically, in the places in this return of Mr. Ayrton, the owner pays the rate himself by agreement; he does not pay the composition, but he pays the full rate, whatever it may be, by agreement.

6163. You admit the inconvenience and perhaps injustice of demanding of the occupier, such as we have been referring to, the whole rate that is due upon its being made, whereas he may move off from his tenement, and he may have paid the rate for the six months, or for the twelve months, and you propose as a substitute for that, that he should be made liable only for one instalment, or that he should pay his rate by instalments?—What I say is this, that, if the present system continues, in those places where the rate is made at long periods, and where the amount is considerable, it would be very much to the convenience of those occupiers if such arrangement were made, and that I believe such an arrangement is possible and practicable.

6164. You have not considered how it would be practicable, have you, because we have been told here that it would require in these very populous districts such an enormous number of collectors, and such an expense to the parish, to go calling weekly for this instalment, that it would not be worth while to incur the expense?—It would increase the collectors, there is no doubt about it.

6165. What is your own view as to the law; supposing a man has paid the rate as soon as it has been demanded, say for six months, and he leaves the tenement and another enters, do you think that the law gives the parish any right upon the person who has so entered; I mean, is there any means of recovering from him the rate that would be due from him for occupying the premises?—The parish having already received their rate from the first occupier, would have no right whatever against the second. It must be a matter of adjustment between the two; I am not quite clear whether the first occupier has a right against the second; but I believe he has.

6166. You have had a case put to you which was stated by a Liverpool witness, namely, that when a man's tenant has paid all demanded of him, he may quarrel with him, eject him, and get a tenant who pays a higher rent in consequence. We have had a law referrred to which seems to give the power to the magistrate to compel the second occupier to repay a portion of the rate, or to pay the rate according to the time which he occupies the premises. Have you considered that Act (the 17th of George the 2nd, I think), which seems to give the magistrate in all cases a power to adjust the rate to the period of occupancy?—That would be as between the two occupiers, not as between either of the occupiers and the parish.

6167. That would be a sort of remedy given to the first occupier?—Given to the first occupier as against the second occupier.

6168. Is that clause ever enforced?—I do not

J. Lambert, Esq.

11 May 1868.

not remember any instance in which it has been.

6169. Then there is no means at present of arranging the rate according to the period of occupancy?—Yes, there is; supposing a man goes out of one house to another before he has paid his rate, and another comes into that same house, if the first were summoned for the full rate he would go before the magistrate, and say that he has only occupied for a certain period, and his part would be apportioned to him. But it would be different if he had paid the full rate previously.

6170. Do you consider that the occupier may say when asked for the whole rate, "I am a weekly tenant. I may be out next week, and it is very hard that I should be asked to pay the rate for eight or twelve months which you demand for this occupation"?—No, he cannot say that now. It would be no valid excuse to the magistrate for not paying the rate.

6171. There is no power for the magistrate to say, "This man shall pay the rate for the time occupied"?—No, not when the man continues in occupation. But I put the case just now, where a man goes out and has not paid the rate previously to going out.

6172. Do you think that the law should be altered so as to provide that a man should only pay for the period for which he has occupied the premises?—I am afraid that it would lead to some considerable amount of difficulty. If the parish authorities went and demanded the rate from the man, he might say, "I am going out next week." You could hardly accept that as a reason for his not paying the rate. It would lead to great difficulty and confusion, with reference to the collection. If the rate were ordered to be paid by certain fixed instalments with regard to this property, the objection that you have alluded to, would be to a great extent met.

6173. The objection to excusing rates would be greater now than formerly, would it not, in consequence of our having extended the area for the charge upon the union by the recent Act; that is to say, there may be an union that includes some parishes in a borough, and not others. It is a hardship upon the whole union, is it not, if any portion of the ratepayers are excused?—No, it is no hardship upon the union.

6174. Every ratepayer is liable for his share of the whole expenditure of the union?—Yes; it is a hardship upon the occupiers of property within the particular parish for which the excusals are made, but no hardship upon the union, because the calls for contributions to the union are based upon the total rateable value appearing in the valuation list, without reference to the consideration whether the full amount of rate is collected upon that rateable value or not. So that if you excused in one parish one-half of the rate, the parish would still have to pay just as much as if that half had not been excused, and it would be a hardship upon the parishioners *inter se*, but not a grievance on the part of the union generally.

6175. There is a certain quota fixed on every parish in the union?—Exactly. You take your valuation lists when they are complete; they are added up with totals given, and the contributions to the common fund are based on those totals without any reference to the fact whether the amount is collected or not. I may mention an instance which I heard the other day relating to a lot of property in the neighbourhood of London. Houses have been built, which have not yet been occupied; but they are included in the valuation list, and consequently the parish will contribute to the union 20 per cent. more than it did previously, although the property on which these houses are built, now contributes nothing whatever to the poor rate of the parish.

6176. Mr. *Kekewich.*] In fact, it would be a great hardship to the other ratepayers of the parish if any portion of the ratepayers are excused?—Yes.

6177. Because they are bound to find the amount of contribution?—They must find the amount of contribution whether the rate is collected from these people or not. That makes no difference.

6178. Mr. *Villiers.*] I suppose that you have no opinion as to the mode in which the excusals should be made, because you have not had the experience that seems to be desired now, under the state of the Reform Act, where people go by thousands before some authority or other, according to the practice of the borough, to get excused. I presume, however, that you do not think that the present system can continue by which men who were compounded for formerly go up in a large number, and get excused in the mass?—I think that cannot continue. At the present time, the practice, as I understand it, is to summon all these persons when any rate is made. With every fresh rate these people must be summoned again, and you have all your fees to pay, the parish lose, and these people are subjected to great inconvenience.

6179. Perhaps you would think it right that some rule should be laid down for the guidance of the magistrate, or the excusing authority, to proceed upon, and that there should not be a different fancy followed in every borough town, as to the grounds of excusing men from the payment of their rates?—It is desirable that it should be done upon some uniform principle.

6180. Every variety of authority, as far as we have learnt, has assumed the right of excusing the rates?—Only the justices, and in some places the vestry. It is irregular if it is done by others.

6181. Mr. *Hibbert.*] It is under a local Act, is it not, that only a portion is excused in some cases?—The Liverpool people, under their local Act, have a power of excusing a portion of the rate, which is unusual. Under the Small Tenements Act, the magistrates have no power to excuse a portion, but must excuse the whole rate, and then strike out the name of the rated person from the rate-book.

6182. Mr. *Shaw Lefevre.*] I understand that at Liverpool they use that power in order to bring about a virtual composition?—I believe that at Liverpool the landlords were accustomed to pay a certain amount.

6183. And the parish officer excused the tenant the remainder, under a local Act?—Yes.

6184. I presume that any arrangement of that kind in any of the other places would be illegal?—Clearly.

6185. We may take it in regard to this return of 98,000 cases where the landlords make arrangements with their tenants to pay the poor-rates, in places where the Small Tenements Act has not been adopted, that in all those cases the rates are the full rates?—Yes.

6186. Except in the case of Liverpool?—Yes; that is a special case.

6187. Have you any knowledge as to the limit of value of the houses in respect of which such arrangements

arrangements are made?—No; I have no information of that kind.

6188. I presume we may take it that they are of the lower class?—Yes, as a general rule.

6189. I see in the case of Rochdale that 6,000, at York 3,900, at Stockport 1,790, and at Exeter 1,296 such cases occur; I presume we may take it, therefore, that those are the smaller class of houses in respect of which, by arrangement, the landlords have hitherto paid the full rates?—Yes.

6190. Has any application been made to your Board, to know whether such arrangements may continue under the Act of last year?—Yes, I believe that there have been such applications, and a circular was issued on the subject.

6191. In that circular it was stated that there was nothing to prevent such arrangements being continued?—Yes.

6192. You stated in your evidence that you saw no financial objection to composition, provided that the composition was not of such an amount as to lessen the collection of the rates?—Yes.

6193. You then stated that you saw no financial objections, do you make any reservations of another kind?—Well, I wished only to state that. There may be other considerations, political considerations.

6194. But supposing that you had any objections of a political character to composition, would they not also relate to these arrangements between landlords and tenants, for payment of the whole rate?—There is one objection that I may perhaps allude to, and that is with reference to the formation of a register. Perhaps it is hardly regular that I should go into that here. It is the question of having a proper basis for forming the Parliamentary register.

6195. But I presume, in these cases that I have adverted to, the occupier's name comes upon the register, though the landlord pays for him?—Yes; but in the compounded cases we always found that there was the greatest negligence in entering the name of the occupier upon the rate-book. There was no motive for it.

6196. Looking to the enormous increase that took place after the Small Tenements Act in the list of the names of burgesses, should you not say that the parochial authorities continued to place the occupiers upon the rate-book?—Yes, they did in some instances, and in some instances they did not.

6197. There were some instances in which they did not, but in the majority of cases did they not continue to place the names of the occupiers upon the rate-book?—Yes, they continued to do so, but without much investigation whether the persons really were there or not.

6198. Then when you had some reservation as to the objections to composition, was it one rather as to using the rate-book as a political register?—I have had to consider that point a good deal, and that is certainly one reason why it would be desirable that you should secure the entry of the occupier; and where the occupier is personally assessed it has the effect of making the basis of the register more accurate than otherwise.

6199. In your opinion is, that the true value of personal rating, namely, that it enables the occupier's name to be upon the rate-book?—There is also another advantage in personal rating, which is this, that it makes the occupier more careful: at least he thinks more of the expenditure of public money.

6200. In the cases that I have mentioned, the owners have by arrangement paid the full rate for their tenants; and that by law, I understand, is as good as payment by the tenants, and they are entitled to all their political privileges; if so, what is there to distinguish these cases in principle from those of composition?—Under those circumstances, a larger amount is unquestionably paid to the parish.

6201. That is a financial reason?—That is a financial reason.

6202. But what political difference is there in the case?—Well, there is none that occurs to me at this moment.

6203. Therefore there is no other political objection to composition that is not also equally applicable to the case of these payments in full by the landlord?—It does not occur to me at this moment that there is any other.

6204. Was it not the intention of the framers of the Reform Act, as you gather from the words of the Act, that the rates, if paid in full by the tenant, should be recovered from the landlord in full; is there not a clause in the Reform Act that states that where, after the passing of that Act, the tenant pays the full rate, and no fresh arrangement has been made between him and the owner, he shall recover the full rate from the owner?—There is an exception as regards existing arrangements, which were to terminate, if I remember rightly, on the 29th of September.

6205. But in the event of there being no fresh tenancy between the landlord and the tenant, if the tenant paid the full rate to the parish, he was to have power to recover from the landlord, was he not?—No, I think not; it put an end to all existing arrangements after the 29th of September. The proviso as to composition is, "That nothing in this Act contained shall affect any composition existing at the time of the passing of this Act so, nevertheless, that no such composition shall remain in force beyond the 29th day of September next." (2.) "That nothing herein contained shall affect any rate made previously to the passing of this Act, and the powers conferred by any subsisting Act for the purpose of collecting and recovering a poor rate shall remain and continue in force for the collection and recovery of any such rate or composition."

6206. It is further on that you will find the words I allude to?—"That where the occupier under a tenancy subsisting at the time of the passing of this Act of any dwelling-house or other tenement which has been let to him free from rates, is rated and has paid rates in pursuance of this Act, he may deduct from any rent due or accruing due from him in respect of the said dwelling-house or other tenement, any amount paid by him on account of the rates to which he may be rendered liable by this Act."

6207. He is entitled under that to recover the full rate, and not the composition rate merely?—If he has paid it.

6208. Does not that seem to indicate, that in the opinion of the Legislature the tenant already paid the full rate, and that it was the landlord who obtained any benefit from the composition?—Yes.

6209. Then to return to the comparison which I have drawn between composition and the cases

J. Lambert, Esq.

11 May 1868.

of Rochdale and Stockport, where the landlord already pays the full rate, the position of the tenant is practically the same as in the case where composition had been in force, namely, that the tenant has virtually paid the full rate?—Where the tenant remained in occupation for the prescribed period, and paid his rent for the prescribed period, he paid the full amount of the rate; I understood that that was conceded in the discussion.

6210. Therefore, in point of fact, there is no difference in the financial position of the tenant in the case of Rochdale, where the landlord pays the full rate, and the case of a borough under the Small Tenements Act, where the landlord only paid a composition rate?—As I stated before, if the composition were based on a fair average, I should see no objection to it financially.

6211. But supposing that the composition was not based on a fair average, was it not the landlord who got the benefit of the reduction, and not the tenant?—In this way, that the tenant would probably pay more rent.

6212. The rent of the tenants was raised in proportion?—The landlord gets as much as he possibly can out of the tenant, except that it would depend to some extent upon the fact whether there was a demand for houses or not.

6213. As a general rule, if there were an unfair composition it was the landlord who got the benefit of it, and not the tenant?—Yes; where the tenant has been in occupation for the full period covered by the rate, and has paid his full rent during that time, it has been rightly considered that he paid the full amount of the rate, and that the landlord got the benefit of the composition.

6214. I think you were not able to tell us the extent to which voluntary arrangements of this nature have taken place since the passing of the Reform Act, in places where formerly there was composition?—Except by the Return to which I have alluded.

6215. That Return relates to places where there was no composition; but I am now talking of places where there was composition, and where since the Act abolishing it, arrangements of the same nature have taken place?—I am not aware to what extent, but I do know that in several instances such arrangements have been made.

6216. Has the opinion of the Poor Law Board been taken on the legality of such arrangements?—The opinion of the Poor Law Board seems to be expressed in the circular to which I have referred.

6217. Has that opinion been circulated generally?—It has been sent to the overseers in all boroughs.

6218. Are you of opinion that such arrangements will increase?—Yes, I think that they will. It has been represented to me that with regard to the better class of tenants at the present time the landlords have no objection whatever to enter into such arrangements, and that it is only with regard to the tenants who pay them badly that they hesitate a good deal.

6219. You think that political considerations will tend to increase the number of such cases where a vote is thought desirable?—Where a vote is desirable it may probably be so.

6220. As to the effect which the abolition of composition with respect to poor rate has had upon the borough rate; I think you told us, as a general rule, that the borough rate is collected with the poor rate?—Yes; it is, as a general rule.

6221. Has the abolition of composition in the case of the poor rate had the effect also of abolishing it in the case of the borough rate?—Yes.

6222. And henceforward they may be collected separately or together?—It rests entirely with the town council whether they will order the borough rate to be collected as a separate pound-rate; but if they make that order there is no power of composition for a borough rate so ordered, and therefore it comes to the same thing as if they were to continue to pay it out of the poor rate.

6223. Then the effect of the Act is to throw upon the tenant personally the borough rate as well as the poor rate?—It is so. I may say this also, that there are a considerable number of boroughs in England which have parishes partly within them and partly without them: in those boroughs which were so circumstanced there was this anomaly, that if the borough rate was paid out of the poor rate, by order, in the parishes which were wholly within the borough, there it became necessary for the Parliamentary voter to pay not only the poor rate but the borough rate, whereas in those parishes which were partly within the borough and partly without the borough, inasmuch as the borough rate was levied as a separate rate, there the non-payment of that rate would not disqualify. Now all parishes, whether wholly or partly within a borough, are put on an equal footing.

6224. You were asked a question as to the propriety, in case of non-payment by the tenant, of making the landlord liable for the rate; I think you said that an interval should be provided, within which, if the tenant did not pay, the landlord should be made liable?—Yes.

6225. Do not you think that if such a provision were made, it would amount to a guarantee, by the landlord, of the rate, and that he would provide for it in his rent?—Clearly; he would exact it from his tenant in the shape of an increased rent, for his own indemnity.

6226. The result would be, would it not, in fact, that the tenant would be called upon to pay the rate twice over?—Yes; unless you gave the tenant the right of deducting the rate from the landlord.

6227. Would not that be absolutely throwing it upon the landlord?—Yes, it would.

6228. It would be collecting it from the tenant in order that he might withdraw it from the landlord again?—The tenant would not be protected unless you gave him that right.

6229. If there were no such right he would be called upon to do it twice over, once in his rent and once in the rate itself?—Yes.

6230. It would not be safe to the landlord to put his rent at such a point as to leave upon himself the possible liability of paying the rate hereafter?—If the landlord knew that he might be liable to pay the rate, it would be necessary for him to protect himself by receiving an increased rent.

6231. Mr. *Kekewich.*] I forget whether any change has taken place in the appointment of auditors?—There is no change as yet. The auditors are now elected by the different boards of guardians.

6232. A change was recommended by the Report

Report of the Poor Law Relief Committee, was it not?—Yes.

6233. But that has never been carried into effect yet?—No. There is a clause to effect that object in a Bill now before the House of Lords.

6234. You said that an order had been issued to auditors lately?—A fresh order of accounts has been issued, and under that order of accounts it is the duty of the auditor to report upon the overseers' accounts, as well as the accounts of the unpaid officers of the parishes.

6235. But that is not with reference to any alteration under the Reform Act?—No.

6236. Have the auditors any power whatever over overseers, except looking into the accounts, and seeing that the balances are properly carried forward?—They have a power of surcharge.

6237. But they have no power of looking into excuses from the payment of rates, have they?—They have the power as far as this, that if the overseer has neglected his duty, and not taken due means to recover the amount due to the parish, they may surcharge him with the loss.

6238. Mr. *Villiers.*] The excusal by the magistrate is conclusive, is it not?—Of course it is.

6239. Mr. *Kekewich.*] Then they have a discretion in regard to the excuses made by the overseers, if they think those excuses without reason?—Yes, they have.

6240. Is that frequently done?—No; because I believe that in most instances now these persons are regularly excused by magistrates; but I remember an instance in which such excusals were not allowed by the magistrates, and the auditor surcharged the overseers to the full amount of the sums excused.

6241. I think you stated that you did not think it desirable that the excusal should rest entirely with the overseers?—Certainly not.

6242. With regard to the rate-book, the only form of rate-book I think is that under the Parochial Assessment Act?—Yes, with this exception, that by an order of the Poor Law Board there was an additional column added to the rate-book, for the purpose of inserting in it the amount of composition received in cases where composition was entered into.

6243. Mr. *Villiers.*] In the amended Assessment Act, do you mean?—No, in the order of the Poor Law Board.

6244. Mr. *Kekewich.*] Is there any column in the rate-book with reference to poverty or other grounds of excusal?—I should say that there are several additional columns ordered to be inserted in the rate-book by the order of the Poor Law Board; for instance, the amount of rate assessed upon, and payable by the owner instead of the occupier. Then there are seven other columns with reference to collection; the recoverable arrears of former rates, total amount to be collected, the amount actually collected, recoverable arrear at balancing the book, the amount legally excused, and then the amount otherwise not recoverable, and the causes. The rate-book is laid before the auditors, and those columns are supposed to be regularly filled up.

6245. Is that form supposed to be generally used?—Yes.

6246. Would it not be desirable to have that form of rate-book used for the collection of the highway rate and district rate as well as the poor rate?—It would be desirable to have one general rate if that were possible (it was recommended by Sir George Lewis many years ago) in one collection; or if collected by instalments, to have one general rate made on the estimate of the expenditure for all purposes.

6247. *Chairman.*] And the expenditure for other purposes raised by precept on the overseers?—Yes, that the expenditure for other purposes should be raised by precept on the overseers. The Report that I alluded to just now, of the Poor Law Commissioners, is contained in the Report on Local Taxation of 1843.

6248. Mr. *Kekewich.*] I think I have heard you before express an opinion with regard to the signature of the magistrates in the rate-book. Do you see any objection why that should be continued?—I do; in Ireland it is simply the board of guardians who affix their seal, and the clerk to the guardians certifies that he has examined the valuation, and that the rate-book corresponds with that.

6249. You are aware that they do not allow the rate book to be taken to the private residence of the magistrate for signature, but that it must be taken to the petty sessions; does not that seem to indicate that it is done in that manner for the sake of the clerk's fees?—I think so.

6250. Mr. *Hibbert.*] You were asked the question whether excusing a person amounts very much to the same thing as exempting the property; is it likely at all that if one occupier is excused his rate on one occasion he will be excused from any number of future rates; he may be excused from the fact of being out of employment at that particular time, may he not?—It may be at a particular time.

6251. Therefore it is not likely that the fact of excusing the rate once would be sufficient to allow the landlord to charge a higher rate upon the property?—Not in that case.

6252. Nor is it likely that you would have all the tenants of the same class of property being excused at the same time, is it?—No, but of course there are a number of habitual paupers who would be always excused in point of fact.

6253. With respect to the excusals, do you really think that any difficulty has been found to arise in places where there has been no system of composition; there are large towns that have not been under any system of composition where they have had this plan of excusals going on for years past; have you ever heard any complaints from the ratepayers with respect to the way in which it has worked there?—I cannot recal to my recollection at this moment any specific complaints that have been made; I know that objections have been made to the payment of fees to the magistrates' clerks on the summonses.

6254. Is it not the fact, that in places where the town clerk has to do the work, if the town clerk is paid by a salary, there would be no fees to pay?—The salary of the town clerk would not include the fees which he would receive as clerk to the justices, supposing that he was clerk to the justices.

6255. I believe it is the case in Oldham?—That would be by arrangement; but in a large number of places in England the salary of the town clerk only covers the work which he does for the corporation, and he receives extra fees as clerk to the justices.

6256. Has your attention been at all drawn to the assessment of this poorer class of property, and do you think that, now the system of composition is done away with, there should be a re-assessment of this poorer property, in order that

J. Lambert, Esq.

11 May 1868.

that it should be assessed at its real and proper value?—I think that in some instances it does require some re-assessment.

6257. I want to know whether the poorer property has not been assessed at a higher rate in consequence of the parties having paid a higher rent, owing to the rate and rent being paid together; and therefore if the occupier ceases to pay the rate in his rent, ought not the property to be really assessed at a lower amount?—I had occasion to make some inquiry with regard to the borough of Salisbury, and I found there that immediately after the Reform Act came into operation they assessed all the occupiers upon the same assessment that they had assessed the owners upon previously, that is to say, that with respect to persons paying a weekly rental of two shillings, which is 5*l.* 4*s.* a year, they had simply made a deduction of 25 per cent. in estimating the rateable value. The weekly rent represents 5*l.* 4*s.* gross rental, and they then deducted 25 per cent. (it was 25 per cent. from property under 8*l.*, and 10 per cent. from property over 8*l.*); so that when they took the person who occupied a house at 3*s.* 6*d.* a week, they continued to insert in the rate-book a gross rental of 9*l.* 2*s.*, which represented not only rent but rates also, and deducted from that only 10 per cent., making the rateable value 8*l.* 4*s.*; and they charged the person 8*s.* 2*d.* as his rate.

6258. In that case they did not make due allowance?—Nothing like due allowance.

6259. Do not you think that there is a claim for further consideration in that question, if the present system is to go on?—Nothing can be more fallacious, as it appears to me, than putting down as the gross rental the sum of money which is the aggregate of weekly payments throughout the whole year, which were intended to cover rates as well as rent. In this particular case of Salisbury, which I have now before me, that was done; I have no positive information whether the same thing has been done in other places or not. I should say further, that it appears, taking the property below 8*l.* a year, where they deduct the 25 per cent., it is simply a deduction of 25 per cent. not upon the gross rental, but upon the gross rental with rates added to it; and the usual scale of deduction from the gross rental in estimating the value of property of this kind, upon referring to returns made throughout the country, is generally from 30 to 33 per cent.

6260. That is in respect to the lower class of property?—That is in respect to the lower class of property; and it appears to me that it is fallacious to put down 5*l.* 4*s.* as the gross rental of a house of this kind, although 5*l.* 4*s.* does not include rates, because that is a weekly rental and not a yearly rental, and the Act says that the gross rental is to be taken as that which the property will let at from year to year.

6261. Mr. *Villiers.*] That is the rate that would be collected from year to year upon that property, is it not?—Yes; but nobody supposes that where property is let by the week, you collect the full amount of every week's rent throughout the year, from the occupiers, who often, more or less, fall into arrear with their rent.

6262. How do you suppose that the assessment committee estimated the rental; in order to get at the gross estimated rental, do not they take the annual value, and do not they get at the annual value by assuming what it would let at from year to year?—Yes, and which is less than the amount that it would let at from week to week.

6263. They take it by calculation?—Yes; but they would not put down as the gross estimated rental the full amount of the aggregate of the weekly payments.

6264. Mr. *Hibbert.*] Do you know whether the Reform Act has caused any additional trouble to the auditors in auditing the overseers' accounts?—Yes, it has certainly caused considerable additional trouble, because the number of collections there that they have to examine are so much greater.

6265. Because they have to examine the payment of every separate assessment?—They will have to examine now every separate assessment.

6266. Have any complaints been made to the Poor Law Board on the part of the auditors?—Yes; but they have applied for an increase of salary before they have understood what the additional amount of labour would be that they would have to go through.

6267. Even in the case of the auditors, then, they have not yet had sufficient experience to state what the additional labour will be?—No, they have not; the labour would be very much increased, not only by the additional assessments, but according to the fact whether the separate assessments were received by instalments and payments on account or not; because in the books of the collectors every separate receipt would have to be examined, not only as regards the amount of the rate in the aggregate, but also as regards the amount of each separate instalment entered in the collecting book as received by them.

6268. If the rate were collected by instalments, in that case the auditors would have to verify the payment of each separate instalment, would they?—Yes.

6269. Do you know whether in towns where they have the direct system of ratepaying, they have anything like that system of instalments?—There are several towns where they make the rate for a year or half a year, and collect it by instalments; in Nottingham, for instance.

6270. Colonel *Hogg.*] They do it in London, do they not?—Yes; they make the rate for the whole year, and collect it quarterly; and the same in Liverpool.

6271. Mr. *Hibbert.*] You said that you thought some plan like the Irish plan might be adopted, which would make the landlord practically liable for half the rate; how would a plan of this kind do: to rate all the occupiers, both above and below 4*l.* rateable value; and under 4*l.* rateable value to allow the occupier to deduct one-half from the landlord, leaving the occupier liable, both above 4*l.* and under 4*l.*, for payment of the rate; do you think that a plan of that kind would get over the difficulty?—It would be a considerable relief to the occupier, I think.

6272. And still it would be a system of direct liability for payment of rates?—Yes, in this way: supposing the occupier had been in occupation after the rate was made, say a month, or two months, he would then, on payment of his rate, be entitled to go to his landlord, and deduct one-half of the payment from him, which might be equivalent to a week or two weeks' rent in advance, and then the landlord would be partly recouped by the succeeding tenant afterwards.

6273. Do not you think that there would be this advantage in that plan to the parochial authorities, that in case of excusals they would always be sure of

of getting one-half of the rate?—They would be sure of getting one-half of the rate in those cases, which would be a great advantage.

6274. The occupier being liable for the payment of it?—Yes. I am confining my remarks to property let at weekly rents. You are casting a new liability upon the landlord; but it must be borne in mind that the landlord lets that property for his own convenience and advantage in a peculiar way, which renders the collection more inconvenient from those occupiers than from occupiers for longer terms.

6275. Supposing that the landlord's name was placed on the rate-book, and that he was made liable to pay the rate in case the occupier did not pay, would it not be giving an advantage to the tenant who was then unable or unwilling to pay his rate, over the occupier who was willing and able to pay?—Yes. But am I to understand by your question that you suppose that the landlord and tenant are to be jointly liable from the beginning?

6276. I am supposing that the names of both are placed on the rate-book: the occupier is, we will say, primarily liable; he does not pay; but because he has not paid, the collector calls upon the landlord to pay, and the landlord then pays; and the occupier is in as good a position, in fact in a better position, than the occupier who has himself paid his own rate?—Clearly so. There is no doubt that that would give the man who had not paid his rate in his rent an advantage; but that would be a different case from rendering the owner liable only after the necessary means had been taken to recover the rate from the occupier.

6277. What do you mean by the necessary means?—Summons. Unless you could show that the proper legal steps had been taken to recover the amount from the occupier, the landlord should not be charged.

6278. Then you would take all the steps taken now to make the occupier pay, such as summoning him before the magistrate; and in case he was unable to pay, you would make the landlord liable?—Yes; and in that case, if the landlord paid after summons, and after the necessary steps had been taken against the occupier, there would be no hardship in depriving the occupier of his vote; but if you leave the option with the collector to go and collect either from the landlord or from the occupier, the probabilities are that in most cases he would go and collect from the owner, and the occupier would get on the register without reference to the consideration whether he had paid rent or rate, or not.

6279. Mr. *Villiers.*] But if it were not left to be a matter of arrangement between the two, one of them would be known to the collector, I suppose, as the one from whom he should expect the rate?—Yes; there would be some arrangement, probably in a number of instances, in the case of a good tenant.

6280. *Chairman.*] I suppose that if there had been a very serious state of things generally in boroughs where composition had existed, on account of its abolition, the Poor Law Board would have heard a good deal about it, although they do not attend so much to that part of the question as to the administration of the rate?—I think there is no doubt that a number of communications would have been addressed to them. There have been some communications addressed to them from some of the metropolitan parishes; and I know, with regard to the Sunderland case, that there has been a communication to them complaining of hardship there.

6281. To a certain extent, may not both those be considered exceptional; the Sunderland case on account of the apartment question, and the metropolitan cases on account of the class of property and the class of occupiers?—Yes.

6282. Mr. *Villiers.*] The Sunderland case is as to the construction of an Act of Parliament, and is peculiar, is it not?—It is peculiar in this way: that there are a very large number of houses let out in that way at Sunderland, and, I believe, at Gateshead also.

6283. *Chairman.*] You spoke of your objections to the old system of composition: first of all with regard to the financial objection, I suppose, looking at it in that way, the real point is, how to get the rate out of that class of property?—Yes, to get the proper and reasonable rate from it.

6284. If it is the case, as has been argued, that property pays the rate, the question would be, looking at it financially, how that rate could be best got?—Yes.

6285. If it should turn out that the parishes succeed in levying more rate under the abolition of composition than they did previously on that class of property, your financial objection to composition would prove to be well founded?—Yes, certainly; of course the amount would have to be balanced; you would have to consider the extra amount that you had received, and the extra amount that you had to pay in the shape of the expenses of collection, and if the balance were in favour of the existing system, my financial objection would be removed.

6286. Is there any reason why that class of property should not pay the full rate as other classes of property do?—I myself do not think that there is any. There is one great objection to exempting this property, which was stated by the Irish Commissioners when it was proposed to exempt property under 4*l.*, namely, that it would be a great encouragement to persons to build a very inferior class of dwellings.

6287. Small property, if subject to composition, is liable to pay even while it is empty?—Yes.

6288. Why should it pay when it is empty when property of a larger value does not pay if it is empty?—There is no reason why it should pay if it is empty; there is no beneficial occupation; there is no occupier who gets an advantage from it, and the landlord gets no advantage from it, because he gets no rent.

6289. The larger property, of course, if compounded for, does not pay if empty?—It does not if not compounded for.

6290. Why should you not then, looking at it on both sides, put the large property and the small property on the same footing as regards the payment of rates?—There is no reason why you should not, except that in the case of the smaller property it was considered a matter of convenience in the shape of collection.

6291. When the honourable Member for Reading asked your other objections to the system of composition, you spoke of its being a good thing to make the rate-book the register; but besides that, surely there are other advantages in personal payment of rates, in the payment of rates by the occupier instead of the landlord?—There are other advantages; namely, that the

J. Lambert, Esq.

11 May 1868.

occupier would be more careful in the expenditure of parochial money, or in the selection of those persons who had the expenditure of that money.

6292. Would not that be so, even although the landlord acted as an agent for him, and paid the rates for him?—It would depend somewhat upon the terms of the arrangement between the landlord and tenant.

6293. Supposing the landlord to act as the occupier's agent and to pay the full rate on his behalf, if the landlord found that in one year the rate was higher than it had been the previous year, of course he would make the tenant pay that additional sum, would he not?—The landlord would enter into fresh terms with his tenant for the next year; but as regards the current year, the terms between the landlord and the tenant would be, that the tenant should pay so much to cover the rent and the rates, which would, in point of fact, be somewhat in the nature of a composition.

6294. It would be somewhat in the nature of a composition, with this difference, that the landlord would pay the full rate?—That the landlord would have to pay the full rate, whether it were more or less.

6295. The landlord having to pay the full rate would feel an interest in the rate more than if he paid only a compounded rate?—Yes.

6296. The landlord would be more likely to raise the rent on the tenant than if he compounded?—Yes, the next year he would raise his rent, or endeavour to do so.

6297. Therefore the tenant would find out, sooner than under the composition system, that the rates had risen, and would be more likely on that ground to take an interest in the matter?—Yes, I suppose he would.

6298. Mr. *Villiers.*] Do you think that it is the best security for the proper administration of the rates that a man contributes to them himself?—It is a good security.

6299. Under the old poor law the persons who contributed to the poor rates used to administer them, did they not?—Yes.

6300. And the great advantage of the central control is to counteract the administration by the local authorities, is it not?—They do not counteract it to any great extent, because the administration of relief rests with the persons who provide the means. The central Board have very little to do with the amount expended.

6301. The central authority and the local boards have been in conflict for 30 years, chiefly on the question of the administration of the rates, have they not?—Yes; but now you have a more intelligent class of persons to administer them.

6302. To administer it according to the regulations of the Poor Law Board?—Yes; but the amount to be administered rests with the guardians.

6303. *Chairman.*] I suppose that it is an old English principle that representation and taxation should go together?—It is supposed to be so.

6304. That people who pay the rates should have some authority in the expenditure of them?—Yes.

6305. Mr. *Villiers.*] Do occupiers vote for the guardians as ratepayers?—They do now, but they did not when subject to composition.

6306. But an occupier when liable to pay the full rate would be a voter for the guardians?—Yes.

6307. That has been the case in some towns for some years past, that the ratepayers have voted for the guardians, has it not?—Yes.

6308. Did you ever hear of any ratepayers stipulating, in their vote for guardians, that they should not submit them to a labour test?—No; I have not heard it stated officially; I think I heard it suggested in some evidence before this Committee the other day.

6309. Mr. *Paull.*] Did I rightly understand you to say that, in your judgment, the primary liability to rates should attach to the occupier?—Yes, I think so.

6310. Then as regards the means, mode, and time of payment, is that a subject for legislation?—It is a proper subject for legislation.

6311. As regards any arrangement that may take place between landlord and tenant, or between tenant and the parish authorities; is that a subject for legislation, in your judgment?—It has been so considered by Parliament.

6312. Is that a sound subject for legislation, in your opinion, to define how compositions shall be effected, or how those rates may be discharged in any way by the tenant?—Probably the political economist would say not.

6313. The primary liability should attach to the tenant, and then the mode of making the payment is a question for arrangement between him and the landlord, is it not?—But it is impossible not to concede that the Legislature, both as regards England, and Ireland and Scotland, has considerably encroached upon that principle.

6314. Has it done so wisely or unwisely?—I hear no complaints of the Irish system, or of the Scotch system of rating in those countries. With regard to the English system of composition, we must bear it in mind that it has been adopted voluntarily by the different parishes and local authorities. The Small Tenements Act was not a compulsory measure, but it was left to the different vestries to determine whether or not they would adopt it.

6315. *Chairman.*] Is there anything that you wish to add to your evidence?—No, I think not.

Monday, 18*th May* 1868.

MEMBERS PRESENT:

Mr. Ayrton.
Mr. Hibbert.
Colonel Hogg.
Mr. Kekewich.
Mr. Shaw Lefevre.
Mr. Paull.
Mr. Villiers.

ACTON SMEE AYRTON, Esq., IN THE CHAIR.

THOMAS SARGENT, Esq., called in; and Examined.

6316. *Chairman.*] You are Secretary to the Commissioners of Inland Revenue, are you not?—Yes.

6317. Do they superintend the assessment and collection of some of the taxes imposed upon property, lands, and tenements locally?—Yes.

6318. What are those taxes?—The Land Tax, the Inhabited House Duty, and the Income Tax.

6319. What are the authorities by whom those three taxes are first assessed and charged, beginning with the Land Tax?—Perhaps I might answer the question with reference to the whole, because they are the same Commissioners in each case. Those taxes are managed by Local Commissioners, who are gentlemen, either appointed by Act of Parliament, or Justices of the Peace who are *ex officio* Commissioners; they act in execution of the land tax Acts, and the assessed tax Acts, and moreover a selection is made from them for the purpose of executing the Income Tax Acts in the several divisions; that is to say, the Income Tax Commissioners are selected from the main body of the Land Tax Commissioners.

6320. The Commission is for the whole county?—The Commissioners are appointed for the whole county; but they act for particular divisions, and qualify for particular divisions. Under the Land Tax Acts divisions were formed, and those divisions are observed with reference to the three branches of the revenue.

6321. With reference to the land tax, that is fixed, is it not?—That is a fixed quota.

6322. Which has no reference now to any per-centage?—No; it is chargeable by an equal pound rate on the annual value of the property.

6323. With reference to the inhabited house duty, do you know what steps the Commissioners take to ascertain the accuracy of the charge?—There are rules prescribed by the Act of Parliament for ascertaining the annual value upon which duty is assessable.

6324. Do you know whether they take any steps from year to year to correct the assessments?—The assessments are made annually. The assessors are parochial officers; and they are bound to make an assessment as far as they can upon the actual rack rents or full annual value of the premises.

6325. Are the local assessors appointed by the Commissioners?—Yes, they are appointed by the district Commissioners annually; it is a compulsory office.

6326. Do you exercise any supervision over them to see whether they perform their duty efficiently?—Yes, we have local officers whose special duty it is to see that the business, in all respects, is properly performed.

6327. What do you call those officers?—Surveyors of taxes.

6328. Have they large divisions under their control?—Yes, some have divisions which comprise, perhaps, 100 or 130 parishes; but some have a much less number of parishes, owing to the extent of those parishes.

6329. It depends, in fact, upon the area and the population what district you assign to them?—Yes.

6330. With reference to the income tax, is that assessed locally by the Commissioners also?—Yes, exactly in the same way. They appoint annual assessors; but then perhaps you are aware that the assessment to the income tax on lands and tenements is made only once in three years.

6331. Are these assessors paid anything for their services?—The assessors of the land tax and the assessed taxes are not paid anything.

6332. Are the Commissioners paid anything?—No. Although the assessors of the land and assessed taxes are paid nothing, yet the assessors of the income tax do receive a per-centage or poundage.

6333. Is that a per-centage upon assessment or collection?—Upon collection.

6334. Then are they very often assessors and collectors at the same time?—They are often so; but the law does not require the two offices to be held by the same person.

6335. Is the assessor's an honorary office?—It is a compulsory office, and the parties very often object to serve.

6336. When these taxes are assessed, is there a stipendiary officer of the Commissioners to assist them in the performance of their duties?—Yes; each Board of Commissioners has a clerk.

6337. And is he paid?—Yes.

6338. By a salary?—No; by a poundage, which in some instances amounts to a considerable remuneration.

6339. That is a poundage allowed under the provisions of the Act of Parliament out of the collection?—Yes.

6340. Does he prepare the schedules of charge for the collection?—I do not know whether it might not be better for me at this point to explain the course of proceeding in making the assessment.

6341. If you please, will you give your explanation

T. Sargent, Esq.

18 May 1868.

planation of it completely?—The assessors, as I said, are parochial officers, appointed annually by the district Commissioners. These assessors are required to make their assessments to the best of their ability, and according to instructions which are furnished them; and upon delivering in their assessments, they are required to name persons who are fit and proper to hold the office of collectors. These persons are appointed by the district Commissioners, with or without security as the Commissioners may think fit; but if they should not take any security, then it is competent to the churchwardens and overseers, and others, to step in and provide persons who are willing and able to give security; and in that case the persons so nominated with the security alone can be appointed collectors. The collectors, upon obtaining their duplicates of assessments, which are schedules containing the necessary particulars to enable them to collect the taxes, are required, after a sufficient time has been allowed for making the collection, to attend the circuits of the receiving officers of Inland Revenue, for the purpose of paying over their collection, and accounting for the sums which they have been unable to collect.

6342. Does the schedule of collection contain the name of each occupier, and the amount he has to pay?—Yes.

6343. How often are the collectors thus required to attend to account to the receiving officers?—They are required to do so half-yearly as regards the land and assessed taxes; they also account for the first moiety of the income tax in one sum; but the third and fourth quarters of income tax are collected separately.

6344. Then the receiver would only attend at the end of the half-year?—He attends at the end of the half-year, when the collector is prepared to pay over the amount collected.

6345. Do you intermediately take any steps, or have you power to issue any orders directing the monies collected from time to time, say from week to week, or from month to month, to be paid in, or accounted for?—The collector does not get his schedule or duplicate until just as the tax has become due: for instance, the first half-year's tax is due on the 20th of September; he gets his duplicate about that time, and he proceeds to make his collection; then the day for receiving the amount from the collector is fixed with reference to the time which it is thought would be sufficient to enable him to complete the collection of the half-year's duties.

6346. You do not issue any orders to make him pay from day to day what he collects?—We do with reference to the duties which may be collected in the interval between the first and the second half-year's receipt.

5347. If persons are reported to be in arrear after a certain time, what is done?—I should explain that, at the receipt to which I have alluded, the collector has not only to pay over what is collected, but to account for what remains outstanding. He furnishes a return of the arrears, to the correctness of which he is sworn by the receiving officer. This document remains in the hands of the district Commissioners for 40 days, in order that the parties may have an opportunity of paying in the meantime. If at the end of that time they are still outstanding, it is competent to them to send that document to Somerset House, with a view to Exchequer proceedings.

6348. And then a notice is served upon the parties?—Proceedings in the Exchequer are very rarely taken on such documents.

6349. What is the sum allowed to the Commissioner's clerk; and what to the collectors for collecting the tax?—The poundage to the clerk to the Commissioners varies, I believe, from 1½ *d.* to 2 *d.*

6350. It depends, of course, upon the wealth of the area; that is to say, upon the amount to be collected?—Yes. As to the collectors, the collectors of the land and assessed taxes are entitled to 3 *d.* in the pound. The collectors for the income tax are entitled under the statute to 1½ *d.* in the pound, the assessors being entitled to the other 1½ *d.* But with regard to the collectors of the income tax, the Board of Inland Revenue under the sanction of the Treasury have been obliged to supplement the allowance to the collectors, since the amount has fallen off so much.

6351. Now that the amount of the tax is so low comparatively, you mean?—Yes. I may say that with respect to the clerk to the Commissioners of income-tax, his allowance is 2 *d.* in the pound up to a certain amount; but when it reaches 500 *l.* a year, there is a special provision as to his remuneration.

6352. Do you find any difficulty in examining the accounts of the collection, or have you reason to suppose that the accounts are generally very accurate?—We rely a good deal upon the supervision of our local surveyor; but it is the duty of the Commissioners to examine the accounts previously to the receipt, and to order the collector to pay over the amount which has been collected, and they have very summary powers if the collector does not pay over according to their orders.

6353. If there is any default on the part of any collector, who is the person responsible to the Inland Revenue Board?—The Commissioners are bound to make good the defalcation of the collector by re-assessment on the parish.

6354. Therefore, in point of fact, the parish is the ultimate security for the due collection of the tax within the parish?—Yes; where the collectors are appointed by the district commissioners. In some instances, the Board of Inland Revenue are empowered to appoint, but only in special circumstances.

6355. Where they appoint their own officers no one is responsible?—Then the Revenue suffers any loss that may arise from defalcation.

6356. I think a Return has recently been presented showing that losses occasionally occur?—That is a Return showing the losses from the defalcation of local collectors appointed by the Commissioners.

6357. Are there other defaults besides that?—I do not know that there have been defaults of any consequence in cases where the collectors have been appointed by the Board of Inland Revenue.

6358. Do you think that the local taxes which we have been speaking of are very closely collected, so that very few people escape, or no people escape?—We make use of the local rates in assessing both the house-duty and the income-tax on lands and tenements; but I am not prepared to say that the local rates are fully assessed. Cases have come under my notice where houses have been occupied a considerable time before they were brought into assessment to the local rates.

6359. You think that there is room for improvement,

provement, then, as regards the close assessment of houses?—I should think that the arrangements are susceptible of improvement from the circumstance I have mentioned, that I have known instances where we have discovered that houses have not been brought into assessment to the local rates until long after, perhaps 12 months after, they have been occupied.

6360. Supposing that an arrangement can be made for the overseer of a parish to superintend the whole collection within that parish, do you think that there would be a convenience or an inconvenience in the rule being, that all the schedules of charge should be delivered to the overseer?—I think that it would be a most convenient arrangement, and one that would be advantageous in point of money to both parties, the revenue and the parishes.

6361. If he were to appoint stipendiary collectors under him, and they were to collect the whole of the rates and taxes locally, receiving such allowances as you make them, as well as other allowances, do you think that it would lead to more uniform collection?—I think that it would be a desirable arrangement; but then the collection of the local collectors must not be confined to merely the taxes upon lands and houses, but must comprise the assessed taxes upon establishments, and the income-tax upon trades and professions, as well.

6362. But supposing that the schedules of all the assessed taxes were delivered to the overseer for collection, and collected by one person, so that the area might be smaller, do you think that it would lead to a more careful attention to the details?—I understand you to suggest an officer to supervise the proceedings of the collector. That would be an arrangement, I think, more advantageous than the present system; for the districts of the Commissioners who now examine the accounts of the collectors, and also the districts of the Crown surveyors, who also exercise superintendence over those accounts, consist of a great number of parishes; whereas, in the case of which we are speaking, you would have one supervisor in respect of each parish; so that there is no reason why he should not exercise the strictest control over the collectors.

6363. If the Crown taxes and the parochial rates were collected by the same collector, you would say, I suppose, that the Crown taxes should be considered as paid before the parochial rates, in case of any default?—Yes; I think that ought to be a condition, because we are safe now, inasmuch as the parishes are responsible for defalcation, and therefore an arrangement of that sort ought to be made so as to give us precedence.

6364. If a party were insolvent, and could pay only a certain sum, that should go first in payment of the Queen's taxes?—I was rather looking at the whole question, and supposing that the collector made default.

6365. Then the Queen's taxes must be first satisfied out of the collection?—Yes: the case has occurred of a person appointed to collect different rates under the superintendence of different persons having appropriated the rates which he collected on one side to make good those in default on another.

6366. That you would guard against in regard to the Queen's taxes by the general provision, that the first appropriation of what he collected from the occupiers and owners must be for the Queen's taxes?—Yes.

6367. In the same way, if the occupier or person paying were insolvent, and only a portion were collected, it would be necessary, I suppose, to provide that the first portion collected should go to pay the Queen's taxes, or would the different taxes share rateably?—There is relief afforded to some extent under our Acts in regard to bankruptcies and insolvencies, but not with regard to the house duty or the income tax on lands and tenements, because that is a charge which has to be paid by any occupier who may take the premises.

6368. At present, if there be an insolvency or case of distress, and if any steps are taken, and the amount recovered is not sufficient to satisfy the rates and taxes, is it the law that the Queen's taxes must be satisfied first?—Yes, in cases where we recover from the premises.

6369. No person at present can issue an execution against the property in a house without satisfying the Queen's taxes, can he?—The landlord has a claim for one year's rent.

6370. And then the Queen's taxes come?—Then the Queen's claims must be satisfied before any other claimant can come in.

6371. That is to say, before any other person can be satisfied out of the goods on the premises?—Yes.

6372. That, of course, would still be preserved?—I apprehend that we should preserve all our general powers.

6373. Colonel *Hogg.*] Do you think that there would be any difficulty in having the overseer appointed, not as a changeable officer, for this duty?—That is an appointment which would rest with the parochial officers. I should think that there would be no difficulty on the part of the parochial officers in finding an efficient person; but I suppose it would be an office that would be remunerated.

6374. *Chairman.*] Whether the overseer himself were paid would depend, would it not, upon whether his assistants were paid to do all the work for him, and he were himself required merely to inspect and supervise?—Yes.

6375. Mr. *Kekewich.*] But in rural parishes the assistant overseer generally collects the land tax and income tax and assessed taxes altogether, does he not?—No.

6376. In all the parishes in my neighbourhood, the assistant overseer collects all those taxes together; he collects the land tax, and then the land tax is added on to the assessed tax, and the income tax forms a different order; are you not aware of such a practice?—I am not aware of any such practice.

6377. The land tax is a fixed tax, is it not?—It is a fixed quota, except that it is subject to redemptions.

6378. And the income tax is always assessed upon the gross estimated rental?—It is assessed upon the rack-rents; we get returns of the rents, and where the rents are the rack-rents, the assessments are made upon those rents. Where a gentleman occupies his own property, then the assessment is to be made on the full annual value.

6379. But there are cases in which houses are assessed at a greater value than the actual rental, are there not?—Yes, there are many instances where the occupier has a beneficial interest, and then, of course, the rent would not be the amount for the assessment.

6380. Colonel *Hogg.*] You add so much to the rateable value in that case?—In order to

T. Sargent, Esq.

18 May 1868.

arrive at the gross value, that is the rule to be observed in estimating the value of property in the occupation of the owner, or a beneficial occupier.

6381. How much per cent. do you add on?—We take out, for instance, a dozen cases, in which the properties are let at rack-rents, then we see what proportion the rateable value in the poor rate bears to those rack-rents, and so we arrive at a rule for estimating the full annual value in cases of property in the occupation of owners.

6382. Mr. *Kekewich.*] The fact is, is it not, that where the surveyor imagines that a tenant has a beneficial interest in an estate which he rents, he then surcharges him?—It is not exactly so; the law says that where property has been let within the last seven years, and there is no consideration beyond the rent, but it is really the rack-rent, you are to take that rent for the assessment to the income tax; but where you have to ascertain the annual value, because the property is in the occupation of the owner, then we have that rule which I have already mentioned, to go by; we take out a certain number of rack-rents in the parish; we see the proportion that the poor rate bears to those rack-rents, and then we can see at once what addition should be made to the rateable value of the property in the occupation of the owner, in order to get at the gross annual value.

6383. But you are aware that many cases came before the Commissioners in which the actual rent does not represent the value of the property?—Exactly so.

6384. And in that case it is represented by the surveyor, and the Commissioners are bound to charge it upon a larger sum?—The surveyor only steps in at a later period; the assessor is bound himself to ascertain what is the full value; and the Commissioners also form their own opinion upon the full value.

6385. But if, in point of fact, he does not ascertain it, what then?—By his instructions he is bound to do that, and the forms of assessment provide a column for his estimate of the annual value.

6386. The amount is delivered in by the person charged; if a man is tenant of an estate at 120 *l.* a year, for instance, he delivers that in as the rent?—Yes.

6387. And upon that you assess him, unless a beneficial interest can be proved?—Yes.

6388. Mr. *Shaw Lefevre.*] Is the house duty collected on empty houses?—There is a provision affording relief in respect of empty houses.

6389. Do you mean that it is not charged?—It is charged in the first place; but then afterwards it is discharged upon proof that the houses have been unoccupied for an entire quarter.

6390. In the case of occupied houses, is it charged upon the owner or upon the occupier?—The inhabited house duty is charged upon the occupier. With regard to the income tax, also, there is a provision for affording relief in respect to the period during which the houses may have been unoccupied.

6391. Is there any limit of value below which no duty is charged?—£. 20 is the limit, as regards the inhabited house duty.

6392. *Chairman.*] You assess the inhabited house duty in arrear, I think, on a return?—No, we have no returns for the assessment of the inhabited house duty.

6393. But it is paid in respect of the occupation of the year preceding, is it not?—No; that is the principle as regards establishments; not the house duty.

6394. If a house is furnished, is that considered occupation, for the purpose of charging the person who furnishes it?—Yes.

6395. Mr. *Shaw Lefevre.*] What is the duty?—Sixpence in the case of trade houses, and 9 *d.* in the case of private houses.

6396. *Chairman.*] If a person furnishes a house and lets it as he can, by the week or by the month, you treat the person so furnishing the house as the occupier?—Yes.

6397. And you charge him for the whole year under those circumstances?—Yes; when the house is furnished, we hold that it is occupied; it does not then come within the provision as regards unoccupied houses.

6398. I suppose that there are very few cases of houses of such a size as to be let at 20 *l.* a year, being let for shorter periods than a year unfurnished; it would be almost an impossible case, in fact?—Yes.

6399. What do you do with regard to houses which are let in apartments that are altogether of more value than 20 *l.* a year?—The owner in that case is the person to be charged; there is a special provision that a house let in different tenements is to be charged to the owner.

6400. That would apply to all taxes, I suppose; both for the house duty and for the income tax he would be the person to pay?—Yes.

6401. Colonel *Hogg.*] You have no fixed principle, have you, to go upon in order to arrive at the manner of assessing the house property in London; for instance, take a house which the parish assess, we will say at 400 *l.* a year gross estimated rental, they take off 10 per cent., and that makes 360 *l.* as the rateable value; take that house in any parish you like, how would you arrive at the proper mode of assessing that house?—If we are satisfied with the annual value, we take the annual value.

6402. Then there is no rule for a 10 per cent. deduction, or any other per-centage?—We have nothing to do with those deductions; they are made for the local rates, and not for the income tax.

6403. But I understood you to say that you based your calculations upon the rateable value which the parishes gave you?—Upon the rateable value, with regard to the proportion which it bore to the rack-rents in the parish; that is for the purpose of ascertaining the annual value.

6404. What I want to get at is the principle that you go upon to assess a house; is it 10 per cent. or 20 per cent., or 30 per cent. deduction, or what?—Wherever a house is let, we take the rent. Where a house is in the occupation of the owner, then we resort to the poor rate, if we cannot ascertain the annual value by any other means.

6405. In that case you add so much to the poor rate, do you not?—We add so much to the rateable value for the poor rate; there are several deductions made for that to the extent of 25 per cent.

6406. You add a per-centage according to the locality in which a house is situated, do you not?—No; I should say this: that if the gross annual value in the poor rate is admitted to be the full annual value, then we should take that gross value. The poor rate is made upon a rateable value which, as I have already said, is less than

than the gross annual value by about 25 per per cent.

6407. If you think the gross estimated value enough, you take that; if not, you add to it?—Exactly so.

6408. And it is rather arbitrary on the whole?—It is subject to appeal to the district commissioners, and there is also a power of valuation; the appellant may demand a valuation if he thinks fit by a competent surveyor, that is as regards income tax.

6409. *Chairman.*] Are you aware whether the persons who are employed as assessors and collectors are prohibited from holding any other office, or do they sometimes perform other duties?—They are not prohibited, and generally they do perform other duties.

6410. Are they not sometimes engaged in business as house agents, and in various similar ways?—Yes; almost always so in the country.

6411. Do they also act as collectors of private rents?—No doubt very often, especially in the country, where often the per-centage does not amount to more than 15*s.* or 20*s.* a year.

6412. Mr. *Villiers.*] May I ask what the securities are that the Government take for these collectors?—They are not Government officers, but local officers appointed by the district Commissioners; and if they fail in paying over what they collect, the parishes are responsible to the Crown for their defalcations.

6413. They have then to pay the money over again?—Yes.

6414. Do you know whether it is the case that the local Commissioners do not take securities?—They do sometimes; but I do not think, except where they are large collections, that they do so as a general rule.

6415. And they have been found to be wholly inadequate, I believe, in different cases?—Yes.

6416. *Chairman.*] Do you know whether the Commissioners meet very often to conduct this business, or does it generally fall into the hands of one or two Commissioners?—There must be a certain number; two Commissioners are sufficient for the purposes of the assessed taxes, as well as the income tax.

6417. Mr. *Villiers.*] Who selects the local Commissioners?—They are appointed by Act of Parliament.

6418. Who determines the names?—The Members of Parliamentfor the county or the places.

6419. *Chairman.*] Except in the case of boroughs that are counties for themselves?—Yes; and there are other places with exclusive jurisdiction.

6420. Mr. *Villiers.*] If two is the minimum number of Commissioners, what is the full number?—There are dozens in the Act of Parliament; any gentleman who is named in the Act of Parliament can qualify as a Commissioner. There is a selection made from the body of land tax Commissioners to execute the income tax Acts.

6421. Who makes the selection?—It is done at a meeting of the Commissioners of the whole county, and they are the gentlemen in the county named in the Act of Parliament; justices of the peace are *ex officio* Commissioners.

6422. They are appointed under some general description without any reference to the competency or character of the individuals?—It is supposed that the Member of Parliament who sends in the list to the office is a sufficient guarantee for their being proper persons.

6423. He is answerable for these general Commissioners for the county, as you describe them?—Yes; they are generally men in the best position in the county.

6424. These general Commissioners, I presume, are the persons who may be said to contribute more largely than their neighbours to the tax?—They are selected more from their position; they are the gentry in the county.

6425. But the fact is, that the local Commissioners of taxes are generally the persons who are perhaps the richest persons in the district?—You will find the rich people in the list of Commissioners.

6426. And they look very sharply after the smaller people, do they not?—I do not think that they individually exercise much supervision over the assessment; they have their clerk, and assessors, and collectors, and besides, there is the Crown surveyor, on whom the greatest reliance is placed for seeing that people are fully assessed.

6427. But if anybody appeals from their decision to Somerset House, what is the course taken?—There is in law no appeal to Somerset House; there is an appeal from the decision of the local commissioners to the judges, as regards the assessed taxes.

6428. Do you mean to the judges of the land?—Yes.

6429. May not a man appeal directly to Somerset House if he considers himself surcharged?—No; he can make a representation to Somerset House, and Somerset House will make inquiry into the circumstances with a view to see whether there is any ground for interposing on behalf of the applicant.

6430. It is a thing that often occurs, is it not?—Very frequently.

6431. What is the course adopted in making those inquiries by the authorities in Somerset House?—We send at once to our local surveyor in order to ascertain the facts.

6432. And the local surveyor has been the person to advise the local commissioners, has he not?—The local commissioners have their own clerk, who is a lawyer, to advise them.

6433. But when the authorities at Somerset House want to get information on the spot, do they not apply for that information to the very persons that have made the decision?—No; the commissioners are the authorities who decide on the appeal; the surveyor is merely the officer of the Crown to see that the business is conducted according to law.

6434. What I want to know is, what is the course taken by the authorities in Somerset House when an appeal is made, and whether they proceed or direct anybody to proceed to the spot to inquire into the evidence upon which the decision has been given in a particular case?—In ordinary circumstances they make their inquiry in the first instance of their local officer (the Crown surveyor); if it were a case of importance they would send down an inspector from Somerset House to investigate the matter, but they would not do that in cases of an ordinary description; it is found sufficient in such cases to institute an inquiry through the surveyor for the district.

6435. But is the appeal ever successful?—If the Board see that there are sufficient grounds for re-consideration on the part of the district commissioners, they then submit to those com-

T. Sargent, Esq.

18 May 1868.

missioners whether the case should not be again heard.

6436. But do they ever see a reason to submit it to the local commissioners?—Frequently they do.

6437. *Chairman.*] Can you state at all what is the proportion or per-centage of the amount of collection that is lost by accidents, insolvencies, or otherwise?—I did make an inquiry as to that, and I found that as regards the assessed taxes it was about one per cent. on the collectible assessments.

6438. That would include the inhabited house duty?—Yes; as regards the assessed taxes it is about one per cent., and as regards the income tax about one-half per cent.

6439. In case the schedules were delivered to the overseer for collection, would you have him collect the income tax assessed by the general commissioners as well, or would that remain to be paid to the general commissioners?—We should require that he should collect the whole of the duties now collected by the parochial collectors.

6440. Do the parochial collectors collect the duties from railway companies, and other large bodies?— The railway companies are assessed by the special commissioners.

6441. I gather from you that the assessment by the special commissioners would still be paid to the special commissioners?—They would still be paid directly to Somerset House or to the receiving officer of the Crown.

6442. Therefore that would be the limit of exemption, that all the persons who were assessed by the special commissioners would still pay their income tax to officers appointed by the special commissioners to collect it?—Perhaps it would be better to say that all the duties now collected by the parochial collectors should be collected in the way which has been already suggested.

6443. Mr. *Kekewich.*] How is the loss of one-half per cent occasioned in the collection of the income tax?—Empty houses are one item, and bankruptcies and insolvencies may be mentioned.

6444. You can come upon the executors for the payment of the income tax, cannot you?—Yes; but there are cases of death where the party leaves no effects.

APPENDIX.

LIST OF APPENDIX.

Appendix, No. 1.

Papers delivered in by Mr. Lumley, 26 March 1868: PAGE

(A.)—Circular Letter to Overseers of Parishes, &c., dated 15 November 1867 - - 263

(B.)—Letter accompanying the General Order relating to Collectors, dated 16 November 1867 - - - - - - - - - - - - - 265

(C.)—List of the Unions and Separate Parishes and Townships in which either the Salaries of the existing Collectors have been increased, or additional Officers have been appointed, with the sanction of the Poor Law Board, in consequence of the operation of "The Representation of the People Act, 1867" - 268

Appendix, No. 2.

Papers furnished by Mr. J. Phillips, as a Supplement to his Evidence:

The Wolverhampton Rates Bill, 1847 (10 & 11 Victoria) - - - - - - 272

List of Rates made in the Borough of Wolverhampton, exclusive of Poor Rates; by what Authority imposed, and the Extent of Composition by Owners - - - 273

Appendix, No. 3.

Paper handed in by Mr. Davis, 21 April 1868:—Form of Rate Book - - - - 274

Appendix, No. 4.

Paper handed in by Mr. Wrigley, 30 April 1868:

Statement of Amount of Poor's Rate levied, collected, excused, and otherwise irrecoverable, in the Township of Oldham, from the 25th March 1848 to the 25th March 1857 - - - - - - - - - - - - - - - - 275

Statement of Amount of Poor's Rate levied, collected, excused, and otherwise irrecoverable, in the Township of Oldham, from 25th March 1857 to 25th March 1867 275

Appendix, No. 5.

Paper handed in by Mr. Plaw, 30 April 1868:—Form of Rate Book - - - - 276

Appendix, No. 6.

Papers handed in by Mr. Voss, and referred to in his Evidence, 21 April 1868:

(A.)—Rates levied in the Year 1867, in the Parish of St. Matthew, Bethnal Green - 277

(B.)—The Scale for assessing Compounded Property to the Poor and other Parochial Rates, in the Parish of St. Matthew, Bethnal Green - - - - - 278

Appendix, No. 7.

Paper received from Mr. Chappel, Vestry Clerk of St. George's Parish, per Mr. Goldney, M.P.:—Summary of Rates made at Lady-day 1867, in the Parish of St. George - 279

Appendix, No. 8.

Paper handed in by Mr. Hedley:—Parish of Sunderland, in the County of Durham - 280

Appendix, No. 9.

Letter to the Honourable Dudley Fortescue, M.P., from the Vestry Clerk, Andover, dated 14 May 1868 - - - - - - - - - - - - - - - 281

Appendix, No. 10.

Extract of a Letter from Mr. Joseph Smith, Vestry Clerk of Sedgley, to C. P. Villiers, Esq., M.P., dated 13 May 1868 - - - - - - - - - - - - - 282

Appendix, No. 11.

Suggestions by Mr. E. J. Gibbs, Secretary to the Chamber of Commerce, Wolverhampton, addressed to the Committee on Poor Rates Assessment, &c. - - - - - - 283

Appendix, No. 12.

Questions circulated to the Local Authorities by the Committee, and the Replies thereto - 284

APPENDIX.

Appendix, No. 1.

PAPERS delivered in by Mr. *Lumley*, 26 March 1868. App. No. 1.

(A.)

(Representation of the People Act, 1867.)

CIRCULAR LETTER to Overseers of Parishes, &c.

Poor Law Board, Whitehall, S.W.
15 November, 1867.

Gentlemen,

I AM directed by the Poor Law Board to state that they have deemed it advisable to address the following communication to overseers of parishes comprised in Parliamentary boroughs in reference to certain sections of the Act of the last Session of Parliament, termed "The Representation of the People Act, 1867."

That Act contains some provisions which affect the making and levying the poor rate, and others which relate to the conduct and duties of the overseers in reference to the ratepayers, upon which the Board think it necessary to communicate with you.

The sections which require to be considered with reference thereto are the 7th, 28th, and 29th.

The 7th section applies to the rating of owners of houses or tenements in parishes which are situated wholly or partly in a Parliamentary borough.

The section begins thus:

"Where the owner is rated at the time of the passing of this Act to the poor rate in respect of a dwelling-house or other tenement situate in a parish wholly or partly in a borough, instead of the occupier, his liability to be rated in any future poor rate shall cease."

The Act was passed on the 15th of August, and thus far the section applies to the state of the rate at that time, and prevents owners then rated from being thenceforth rated, in place of the occupiers. Its effect is therefore to withdraw the parishes in which this Act comes into operation from the provisions of the statute 59 Geo. 3, c. 12, relating to this subject, and of the Small Tenements Rating Act, 13 & 14 Vict. c. 99, and from similar provisions in many local Acts, but these Acts are not wholly repealed, and consequently, where previously adopted, will remain in force in parishes wholly excluded from the Parliamentary boroughs.

The new Act then proceeds to provide as regards the poor rate in the future, thus:

"And the following enactments shall take effect with respect to rating in all boroughs:

"1. After the passing of this Act no owner of any dwelling house or other tenement situate in a parish either wholly or partly within a borough shall be rated to the poor rate instead of the occupier, except as hereinafter mentioned:

"2. The full rateable value of every dwelling house or other separate tenement, and the full rate in the pound payable by the occupier, and the name of the occupier, shall be entered in the rate book:

"Where the dwelling house or tenement shall be wholly let out in apartments or lodgings not separately rated, the owner of such dwelling house or tenement shall be rated in respect thereof to the poor rate."

This part of the section provides for rates to be made after the passing of the Act, and prohibits the rating of the owner of any dwelling-house or other tenement situate in a Parliamentary borough instead of the occupier hereafter, with an exception to be noticed presently. The owner referred to appears to the Board to be the owner defined in the statutes 59 Geo. 3, c. 12, s. 21, and the 13 & 14 Vict. c. 99, s. 9, though the term will also apply to persons described under such name in any local Acts whereby the owner was rendered liable to be rated instead of the occupier.

The word "parish" means, according to "The Poor Law Amendment Act, 1866," "every place for which a separate poor rate is or can be made, or for which a separate overseer is or can be appointed."

The parishes referred to are those situate wholly or partly within the borough, and the effect of the words is, as the Board consider, to render the clause applicable to the whole of such parishes. Where, therefore, a parish is partly within a borough and partly without, the owner cannot hereafter be rated, instead of the occupier, in any part of it. According to section 61 of the Act, the borough means "every borough, city, place, or combination of places, not being a county as therein defined, returning a Member or Members to serve in Parliament."

The enactment (No. 2) applies to the form of the rate book, but it only expresses in more precise terms what is already required in the form of the poor rate prescribed by the statute 6 & 7 Will. 4. c. 96. It prohibits the overseer from omitting the name of the occupier, and requires that the full rateable value payable by such occupier shall be set out in the rate. The overseers, therefore, need find no difficulty in complying with this requisition, so far as the form of the rate book is concerned.

But though the owner of a dwelling house or tenement is not to be rated where there is an occupier of such house or tenement capable of being rated, provision is made for cases where there is no distinct and separate occupier of the whole house by the enactment, that where the house or tenement shall be wholly let out in apartments or lodgings, not separately rated, the owner shall be rated. When the overseers or their assistants have ascertained that there are any such houses

App. No. 1.

or tenements in their parish, it will be their duty under this enactment to rate the owner, and not any other person.

It is right to observe that the word dwelling-house, according to section 61, includes "any part of a house occupied as a separate dwelling, and separately rated to the relief of the poor."

The section contains three provisoes to the previous enactment, two of which are as follows:—

"(1.) That nothing in this Act contained shall affect any composition existing at the time of the passing of this Act, so nevertheless that no such composition shall remain in force beyond the 29th day of September next:

"(2.) That nothing herein contained shall affect any rate made previously to the passing of this Act, and the powers conferred by any subsisting Act for the purpose of collecting and recovering a poor rate shall remain and continue in force for the collection and recovery of any such rate or composition."

These provisoes only apply to compositions and rates existing at the passing of the Act, and do not require any special observations from the Board, further than to point out that the rates made upon the owners prior to the passing of the Act will be recoverable as though the Act had not been passed.

There is a third proviso, but it refers wholly to the relation between the landlord and tenant, and does not in any way affect the overseers.

The Board desire to remark that, except in regard to the provision whereby owners were sometimes liable to be rated in the place of the occupiers of houses and tenements, the law according to which the poor rate is made, levied, and collected, as it existed before the passing of the Act, is unchanged. It follows in their opinion that, as heretofore, the payment of the poor rate need not have been made by the person assessed himself, but the payment by an authorised agent acting for him would have been sufficient, so, notwithstanding the provisions of this Act, the rate may be paid by any other person, on behalf of the person rated, if duly authorised by such last-mentioned person to make the payment; and they think that the overseer will not be justified in refusing to receive the payment of the rate when so tendered, or to give a receipt for it.

The several cases of *Rex* v. *Bridgewater*, 3 T. R. 550, *Q.* v. *Benjeworth*, 3 B. & E., 637, and *Q.* v. *The Mayor of Bridgenorth*, 10 Ad & E., 66., show that the person who pays the rate for the person assessed must have authority from him for making such payment, either express or implied.

At the same time, the 49th section of the Act must not be overlooked, which is in the following terms:—

"Any person, either directly or indirectly, corruptly paying any rate on behalf of any ratepayer for the purpose of enabling him to be registered as a voter, thereby to influence his vote at any future election, and any candidate or other person, either directly or indirectly, paying any rate on behalf of any voter for the purpose of inducing him to vote or refrain from voting, shall be guilty of bribery, and be punishable accordingly; and any person on whose behalf and with whose privity any such payment as in this section is mentioned is made shall also be guilty of bribery, and punishable accordingly."

It is now advisable to advert to the other sections referred to above, and the first of these is section 28, which is in the following terms:—

"Where any poor rate due on the fifth day of January in any year from an occupier in respect of premises capable of conferring the franchise for a borough remains unpaid on the first day of June following, the overseers whose duty it may be to collect such rate, shall, on or before the twentieth of the same month of June, unless such rate has previously been paid, or has been duly demanded by a demand-note to be served in like manner as the notice in this section referred to, give or cause to be given a notice in the form set forth in Schedule (E) to this Act to every such occupier.

"The notice shall be deemed to be duly given if delivered to the occupier or left at his last or usual place of abode, or with some person on the premises in respect of which the rate is payable.

"Any overseer who shall wilfully withhold such notice, with intent to keep such occupier off the list or register of voters for the said borough, shall be deemed guilty of a breach of duty in the execution of the Registration Acts."

This section requires the overseer to give notice of the arrear of the poor rate, and the consequence of the non-payment at the time specified. It is to be given to the occupier of premises capable of conferring the franchise for a borough.

Such premises, according to the statute 2 & 3 Will. 4, c. 45, s. 27, are, "any house, warehouse, counting-house, shop, or other building, being either separately or jointly with any land within the borough occupied therewith under the same landlord of the clear yearly value of 10 *l.*;" and, under the Act now under consideration, "any dwelling-house within the borough which has been occupied for twelve months, and has been rated to the poor rate for such period." The extent of the word dwelling-house appears in a former part of this letter.

This notice is not, however, required in any case where the rate has been duly demanded by a demand-note; and the Board refer the overseers to the general order of accounts which they issued on the 14th day of January 1867, wherein will be found in Schedule (A) the form of a demand-note which they recommend the overseers to adopt, though a note in any other form will doubtless be sufficient.

As this notice is to be given to enable persons capable of obtaining the franchise to complete their qualification, it need not be given to ratepayers who could in no respect be qualified, such as females.

The form of the notice, as set out in the schedule, is this:—

"SCHEDULE (E.)

"To A. B.
"City [or borough of]

"Take notice, that you will not be entitled to have your name inserted in the list of voters for this city [or borough] now about to be made in respect of the premises in your occupation in [street or place] unless you pay, on or before the twentieth day of July next, all the poor rates which have become due from you in respect of such premises up to the fifth day of January last, amounting to £. , and if you omit to make such payment you will be incapable of being on the next register of voters for this city [or borough].

"Dated the day of June 18 .

"C. D. }
E. F. } Overseers,
or
G. H. } Assistant Overseer,
or
I. K. Collector."

It will be observed that this notice is to be signed by two overseers, or an assistant overseer, or a collector. Where there is an assistant overseer or collector, his signature may properly be required to the notices, instead of the overseers. Whether the assistant overseer appointed by the vestry is bound to sign the notice or not will depend upon the terms of his appointment, which must be carefully examined; but as regards collectors appointed under any order issued by the

Poor

Poor Law Commissioners or this Board, it is proposed to add the giving of this notice to the duties of their office by a General Order.

Besides sending this notice, the Act requires another duty to be performed by the overseers, in section 29, which is as follows:

"The overseers of every parish wholly or partly within a borough shall, on or before the twenty-second day of July in every year, make out a list containing the name and place of abode of every person who shall not have paid, on or before the twentieth day of the same month, all poor rates which shall have become payable from him in respect of any premises within the said parish before the fifth day of January then last past, and the overseers shall keep the said list, to be perused by any person, without payment of any fee, at any time between the hours of ten of the clock in the forenoon and four of the clock in the afternoon of any day except Sunday during the first fourteen days after the said twenty-second day of July.

"Any overseer wilfully neglecting or refusing to make out such list, or to allow the same to be perused as aforesaid, shall be deemed guilty of a breach of duty in the execution of the Registration Acts."

The language of this clause is general, and is not in terms confined to the persons who would be qualified to be registered as voters. Although, therefore, the apparent object of the clause would lead to a narrower interpretation, the Board cannot recommend the overseers to depart from the generality of the direction. They will, in the opinion of the Board, act most correctly in setting out the names and places of abode of all persons who may be in default with reference to the poor rates payable from them before the 5th day of January. Such rates are those which have been made, allowed, and published before that day.

In regard to the labour to be incurred in making out this list, the Board desire to refer to the remarks which they have already made upon the provision contained in the 28th section.

As the parish or township for which you are acting is situated either wholly or partly in a Parliamentary Borough, the Board have directed this communication to be forwarded to you.

I am, &c.
(signed) *W. G. Lumley*,
Assistant Secretary.

To the Overseers of the Parish
or Township of .

(B.)

LETTER accompanying the General Order relating to Collectors.

Poor Law Board, Whitehall, S.W.,
16 November 1867.

Sir,

I AM directed by the Poor Law Board to state, that having been addressed by several Boards of Guardians on the subject of an increase in the remuneration of collectors of poor rates, in consequence of the increase in their labours, which may be expected to result from the provisions of the recent Act for improving the Representation of the People, they have taken the subject into their consideration.

As it would be very inconvenient to deal separately in every case by a special order, which would have been necessary to enable the guardians to pay higher salaries than those settled by the existing orders, under which the present salaries are paid, they have deemed it advisable to make and issue a general order, addressed to the guardians of the unions interested in this question, and I am directed to forward to you a copy of the order which has been so made and issued by them.

They have thereby provided for the increase of salaries or compensation to such extent and for such time as the guardians may think suitable, subject to the approval of this Board. It appeared to them to be inpracticable to fix any definite amount to be allowed to those officers in the uncertainty which necessarily exists as to the extent to which their labours may be increased; since any increase of the salary now awarded may, after the experience of a short time, prove to be either excessive or wholly inadequate; and though the latter contingency might be provided against, it would not be easy to deal with the former. Under this general order, the guardians may proceed with caution, and by degrees.

For a similar reason the Board have thought it inexpedient that the guardians should appoint additional collectors, and thus increase the staff of their officers. The experience of a short time might show that the permanent services of additional collectors were not required, and if they should be appointed it would be difficult afterwards to remove them.

Again, if districts for which collectors have been appointed were altered by the addition of more collectors, the existing arrangements would be changed, perhaps to some disadvantage, and the securities given on the behalf of these officers might be endangered.

The Board have therefore provided for an increase in the salaries of the existing officers, so as to remunerate them for their increased services and to enable them to provide aid when they may find assistance necessary.

At the same time the Board have provided for the alteration of districts in special cases where such a course appears to be upon the whole the most judicious to pursue. Here also, however, the arrangements may be only of a temporary character.

It will be remembered that the Board have in their orders prescribed in precise terms the duties to be performed by the collectors. It may be considered that these regulations do not include the duties relating to the poor rates, which are now cast upon the overseers by the new Act. The Board have, therefore, required the collectors to aid the overseers to discharge those duties when the occasions arise, and these additional obligations will be properly taken into consideration by the guardians in estimating any increase in the salaries.

It may be well that the Board should avert to the condition of those parishes in which assistant overseers, with the duty of collecting the poor rates, have been appointed by vestries, and not under the orders of this Board. As they hold their offices at the pleasure of the vestry, it is competent for the vestry to make such arrangements with the view of increasing the remuneration, as shall appear to them to be just and reasonable. They can, at any time, recall their

App. No. 1.

increased allowances if they find them to be no longer required.

In conclusion, the Board have directed me to enclose, for the perusal of the guardians, a copy of a letter upon the provisions of the Act referred to, so far as they relate to the making of the poor rate, and the overseers' duties in connection therewith, recently addressed by the Board to the overseers of the parishes affected by those provisions.

I am, &c.
(signed) *G. Sclater-Booth,*
Secretary.

The Clerk to the Guardians.

General Order relating to Collectors.

To the Guardians of the Poor of the several Unions named in the Schedule hereunto annexed;

To the Churchwardens and Overseers of the Poor of the several Parishes comprised in the said Unions;

To the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the said Unions are situate:

And to all others whom it may concern.

Whereas the Poor Law Commissioners and the Poor Law Board respectively have, by divers orders in that behalf heretofore issued, ordered the guardians of the poor of the several unions named in the schedule hereunto annexed to appoint collectors of the poor rates, or assistant overseers with the duty of collecting the poor rates, in all or some of the parishes comprised in such unions, and have specified the duties to be executed by such officers, and have regulated the amount of salaries payable to them, and the time and mode of payment thereof, and the proportions in which the respective parishes for which they are appointed shall contribute to the payment.

And whereas the said Board have, by a General Order, bearing date the 14th day of January 1867, and by sundry other orders, prescribed the mode in which such collectors and assistant overseers shall make out and keep their accounts in relation to the collection of the poor rates.

And whereas by reason of the provisions of "The Representation of the People Act, 1867," the labour incurred in the making out and collecting of the poor rate in certain parishes may be increased, and a greater demand may be made upon such collectors and assistant overseers as aforesaid, in respect of their services in such parishes; and in such cases it is desirable that an increase should be made in the salaries or other compensation paid to the collectors and assistant overseers appointed and acting under such orders in any parish affected by the provisions of the said Act in respect of such additional services.

Now therefore, we, the Poor Law Board, acting under the powers given in and by the statutes in that behalf, do hereby order as follows; that is to say,—

Article 1.—The guardians of the poor of the said several unions may, if they think proper, make a reasonable increase in the salaries or other compensation now legally paid by them to such officers as aforesaid of such amount and for such a period as to the said guardians shall appear suitable, and may from time to time renew, alter, or increase such compensation.

Article 2.—Every resolution of the guardians under this order shall be reported to the Poor Law Board for their approval, and shall be of no force until approved of by them.

Article 3.—If the Poor Law Board think proper at any time to direct the increase authorised to be made by this order in any case to be discontinued, the payment of such increase shall cease from such time as the Board shall specify.

Article 4.—Provided, that if the Board of Guardians shall deem it expedient to make any change in the districts for which any such collector or assistant overseer shall be now acting, and such officer, and, when necessary, his sureties, shall consent thereto, their proposal shall be submitted to the Poor Law Board, and if they approve of the same such change may be effected either with an order of the Board or without it, as the case may require.

Article 5.—Every such collector or assistant overseer shall give his aid and assistance to the overseers of the parish for which he acts in making out and serving the notices of poor rates in arrear required to be made out and served by the 28th section of the said Act, and in making out the list of persons in arrear of their poor rates required by the 29th section of the said Act to be made out and served by such overseers respectively.

Article 6.—Notwithstanding anything herein contained, the provisions of the said general and other orders as to the keeping of the accounts of the said officers, and of every other order relating to the duties of such officers, and the powers, authorities, and duties of the said guardians, and of the overseers of the parishes for which they are acting, shall continue in full force.

Article 7.—The word "unions" in this order shall be taken to include not only unions of parishes formed under the provisions of "The Poor Law Amendment Act, 1834," but also unions of parishes incorporated or united for the relief or maintenance of the poor under any local Act of Parliament.

The word "guardians" in this order shall be taken to include not only guardians appointed or entitled to act under the provisions of the said "Poor Law Amendment Act, 1834," but also any guardians appointed or entitled to act as managers of the poor under any local Act of Parliament.

Whenever the word "parish" is used in this order it shall be taken to signify any place for which a separate poor rate is or can be made, or for which a separate overseer is or can be appointed.

SCHEDULE.

Names of Unions to which this Order applies.

Aberystwith.
Abingdon.
Amersham.
Andover.
Anglesey.
Asaph, St.
Ashford, East.
Aston.
Atcham.

Bangor and Beaumaris.
Bath.
Battle.
Bedford.
Bedminster.
Berwick-upon-Tweed.
Beverley.
Birkenhead.
Blackburn.
Blean.
Bodmin.
Bolton.
Bosmere and Claydon.
Boston.
Boughton, Great.
Bradford (York).
Bramley.
Brecknock.
Bridge.
Bridgend and Cowbridge.
Buckingham.
Bury.

Caistor.
Cambridge.
Cardiff.
Cardigan.
Carlisle.
Carmarthen.
Carnarvon.
Cheltenham.
Chichester.
Chippenham.
Chorlton.
Christchurch.
Cirencester.
Clifton.
Clitheroe.
Cockermouth.
Colchester.
Conway.
Cookham.
Cuckfield.

Darlington.
Derby.
Devizes.
Dewsbury.
Doncaster.
Dover.
Dudley.
Durham.

Eastry.
Ecclesall-Bierlow.
Elham.
Ellesmere.
Evesham.

Falmouth.
Frome.
Fulham.

Gainsborough.
Gateshead.
Gloucester.
Gravesend and Milton.
Guildford.
Guisborough.

Hackney.
Halifax.
Hartismere.
Hartlepool.
Haverfordwest.
Headington.
Hereford.
Hertford.
Highworth and Swindon.
Holborn.
Holyhead.
Holywell.
Honiton.
Horsham.
Huddersfield.
Huntingdon.

Ipswich.

Kendal.
Kidderminster.
Kingsbridge.
King's Norton.

Launceston.
Leicester.
Leominster.
Lewisham.
Liskeard.

Llanelly.
London, City.
London, East.
London, West.
Lymington.

Macclesfield.
Machynlleth.
Madeley.
Maidstone.
Malton.
Mansfield.
Medway.
Merthyr Tydvil.
Monmouth.
Morpeth.

Neath.
Newcastle-under-Lyme.
Newhaven.
Newport (Monmouth).
Newton Abbot.
Newtown and Llanidloes.
Northallerton.
Northampton.
North Aylesford.
Nottingham.

Olave's, St.
Oldham.
Oxford.

Pembroke.
Penzance.
Peterborough.
Petersfield.
Pontefract.
Pontypridd.
Poole.
Portsea Island.
Preston.
Prestwich.
Pwllheli.

Reading.
Rhayader.
Richmond (York).
Ripon.
Romney Marsh.
Ruthin.
Rye.

Salford.
Saviour's, St.
Scarborough.
Sculcoates.
Sheffield.
Shiffnal.
Southampton.
South Shields.
South Stoneham.
Southwell.
Stafford.
Stamford.
Stepney.
Steyning.
Stockport.
Stockton.
Strand.
Stroud.
Sunderland.
Swansea.

Tamworth.
Taunton.
Tavistock.
Tewkesbury.
Thakenham.
Thetford.
Thirsk.
Thomas, St.
Tiverton.
Truro.
Tynemouth.

Wakefield.
Walsall.
Wareham and Purbeck.
Warrington
Warwick.
Wells.
West Bromwich.
Westbury and Whorwelsdown.
West Derby.
West Hampnett.
Weymouth.
Whitby.
Whitechapel.
Whitehaven.
Wigan.
Wilton.
Winchester, New.
Windsor.
Wolstanton and Burslem
Wolverhampton.
Woodbridge.
Worcester.
Worksop.
Wycombe.

Given under our Hands and Seal of Office, this 15th day of November, in the year 1867.

Devon, President.
B. Disraeli.
Gathorne Hardy.
G. Sclater-Booth, Secretary.

(C.)

Collectors.—Reform Act.

The following is a List of the Unions and Separate Parishes and Townships in which either the Salaries of the existing Collectors have been Increased, or Additional Officers have been Appointed, with the sanction of the Poor Law Board, in consequence of the Operation of "The Representation of the People Act, 1867."

Unions and Separate Parishes and Townships.		Rateable Value according to the last Return.	Number of Inhabited Houses at the last Census.	Population at the last Census.
		£.		
Aberystwyth - -	Salary of the collector for the town and liberties of Aberystwyth increased from 52 *l.* to 62 *l.* for one year, till March 1869.	13,000	1,068	5,561
Bangor and Beaumaris	Salary of the collector for the parish of Beaumaris increased from 25 *l.* to 35 *l.*, and that of the collector for the parish of Bangor from 100 *l.* to 130 *l.*, both for the year ending Michaelmas 1868.	4,789	466	2,210
		25,935	2,090	10,662
Bedminster - -	Salaries of the collectors for Bedminster parish, for the first and second districts, increased respectively from 90 *l.* and 80 *l.* to 120 *l.* and 110 *l.*, for the year ended Michaelmas 1868.	63,057	3,856	22,356
Berwick-upon-Tweed -	Salary of the collector for the parish of Tweedmouth increased from 20 *l.* to 35 *l.*, for year ended 25th March 1869.	19,631	789	5,414
	The remuneration of the collector for the parish of Berwick-upon-Tweed has been altered from a salary of 30 *l.* per annum to a poundage of 6 *d.*, for the year ended 25th March 1869.	32,207	1,249	8,613
Birmingham - -	The following additional officers have been appointed: twelve assistant collectors, with a salary of 2 *l.* per week each; three copying clerks at one guinea per week each, for six months, from October 1867.	685,199	42,389	212,621
Blackburn - -	Salary of the collector for the township of Blackburn, increased from 120 *l.* to 200 *l.*, for year ending Lady-day 1869.	152,592	11,306	63,126
Bramley - - -	Remuneration to the collector for the township of Bramley, to the amount of 10 *l.*, for the half year ended at Michaelmas 1867, and of 20 *l.* in addition to the usual salary for the half year ending at Lady-day 1868, has been given.	20,797	1,957	8,690

Unions, &c. in which the Salaries of existing Collectors have been increased, &c.—*continued.*

Unions and Separate Parishes and Townships.		Rateable Value according to the last Return.	Number of Inhabited Houses at the last Census.	Population at the last Census.
		£.		
Chorlton - - -	*Township of Chorlton-upon-Medlock.*—The salary of the office clerk increased from 30*s.* per week to 110*l.* per annum.	160,012	8,584	44,795
	Salary of the receiver increased from 60*l.* to 90*l.* Salary of the chief clerk increased from 300*l.* to 400*l.* Two additional collectors, appointed at salaries of 160*l.* and 140*l.* per annum, respectively.			
	Township of Hulme.—Seven temporary assistant clerks, appointed at 30*s.* per week each, and one at 6*s.* per week.	169,246	13,487	68,433
	An assistant collecting clerk, appointed till December 1868, with a salary of 100*l.* per annum.			
Darlington - - -	60*l.* has been granted to the collector for the township of Darlington, in addition to his salary, for year ending December 1868, and 10*l.* to the collector for Cockerton.	78,110	2,685	15,789
Derby - - -	Remuneration to the amount of 105*l.*, sanctioned between the three collectors of the union for half year ended at Lady-day 1868.	163,140	10,587	57,049
Dover - - -	Salary of the collector for Charlton increased for one year from 30*l.* to 50*l.*	12,772	761	4,093
Dudley - - -	An additional collector for the parish of Sedgley, 75*l.* per annum.	79,271	7,062	36,637
	Salary of collector for parish of Tipton increased from 120*l.* to 200*l.*	90,000	5,695	28,870
Gateshead - - -	An addition of 250*l.* to the usual remuneration of the collector for the parish of Gateshead till March 1869, sanctioned.	88,787	4,259	32,749
Guildford - - -	Salary of collector for St. Nicholas, Guildford, increased from 45*l.* to 55*l.* per annum till March 1869.	9,499	366	2,005
Great Boughton -	Salary of collector for township of Great Boughton increased from 30*l.* to 45*l.* per annum till March 1869.	5,719	281	1,387
Halifax - - -	Salary of the assistant overseer for the Halifax district increased from 250*l.* to 325*l.* per annum, and that of the assistant overseer for the Northowram district, from 100 *l.* to 135 *l.* till Michaelmas 1868.	95,576 43,875	6,120 3,445	28,930 16,178
Hartlepool - -	Salary of the collector for the township of Hartlepool increased from 60 *l.* to 145 *l.*, and that for the township of Stranton, from 100 *l.* to 180 *l.* until Michaelmas 1868.	26,291 71,717	1,726 2,369	12,245 13,601
Holywell - - -	An addition of 35 *l.* to the remuneration of the collector for the parish of Holywell, for half year ended Lady-day 1868, and of 25 *l.* to the collector for Mold, for year ending February 1869.	30,606	2,327	10,292
Horsham - - -	An addition of 25 *l.* to the remuneration of the assistant overseer for the parish of Horsham, for half year ending Lady-day 1868.	26,806	1,267	6,747
Kidderminster - -	Poundage of collector for the borough of Kidderminster increased, and salary as assistant overseer also increased from 60 *l.* to 90 *l.* till September 1868.	34,285	3,099	13,979
	Poundage of collector for the hamlet of Lower Mitton increased.	8,805	630	2,958
	Poundage of collector for the borough of Bewdley increased.	7,879	686	2,905

Unions, &c., in which the Salaries of existing Collectors have been increased, &c.—*continued.*

Unions and Separate Parishes and Townships.		Rateable Value according to the last Return.	Number of Inhabited Houses at the last Census.	Population at the last Census.
		£.		
Leeds	Four additional collectors appointed, at 100 *l.* per annum each.	279,322	25,005	117,566
Leicester	One additional collector for parish of St. Mary, with remuneration of 10 *l.* for quarter ended Christmas 1867 Remuneration to the amount of 86 *l.* 10 *s.* between the 12 collectors of the union approved of up to Christmas 1867, and 97 *l.* 15 *s.* for the quarter ending Lady-day 1868	216,229	14,595	68,056
Machynlleth	Salary of the collector for the town and liberties of Machynlleth increased from 15 *l.* to 20 *l.* till March 1869.	4,375	387	1,640
Madeley	Poundage of collector increased during year ending November 1868, parish of Madeley.	23,343	1,908	9,469
Medway	Remuneration of 20 *l.* to collector for parish of St. Margaret, Rochester, in addition to salary to Michaelmas 1868.	25,763	1,533	8,130
Neath	Salary of collector for parish of Neath increased from 90 *l.* to 140 *l.* till March 1869, and that of the collector of Aberavon, from 35 *l.* to 50 *l.*	17,770 5,741	1,341 531	6,734 2,916
New Winchester	Salary of the collector for the parish of St. Maurice increased from 13 *l.* to 25 *l.* for year ending Christmas 1868.	5,445	431	2,254
Northampton	40 *l.* to the collector for parish of St. Andrew, *a* and 39 *l.* to that for the parishes of St. Giles *b* and St. Sepulchre, *c* for one year from January 1868, in addition to their salaries.	12,632*a* 24,900*b* 24,538*c*	1,048 1,182 1,893	6,411 6,314 9,814
Pontefract	20 *l.* to the collector for the township of Pontefract, till December 1868, in addition to salary.	15,281	1,122	5,346
Poole	32 *l.* 10 *s.* to the collector for the parish of Poole, till June 1868, in addition to usual salary.	13,949	1,448	6,815
Preston	420 *l.* to the assistant overseer of the township of Preston, till December 1868, in addition to usual salary.	199,022	14,732	81,101
Salford	Three additional assistant overseers for the township of Salford, poundage not to exceed 125 *l.* each.	199,023	13,303	71,002
	One additional assistant overseer for townships of Pendleton and Pendlesbury, salary 100 *l.*	90,833	3,906	20,900
	One additional assistant overseer for the township of Broughton, salary 60 *l.* All these appointments till 7th October 1868.	80,249	1,789	9,885
Scarborough	Salary of the collector of the township of Scarborough increased from 120 *l.* to 140 *l.* per annum.	88,282	3,679	17,204
Sculcoates	The salaries of the assistant overseers of the following parishes have been increased till Michaelmas 1868:—			
	Sculcoates - from £. 200 to £. 280	82,078	5,842	27,167
	Sutton - „ 95 to 135	29,231	1,720	8,348
	Drypool - „ 40 to 75	15,080	725	3,437
	Southcoates - „ 30 to 65	14,834	580	2,804
	Hersle district „ 100 to 130	47,763	996	4,584
	Cottingham parish „ 52 to 75	32,904	693	3,131
	Hedon - „ 15 to 20	3,116	213	975
	Preston - „ 28 to 30	11,320	209	902

Unions, &c. in which the Salaries of existing Collectors have been increased, &c.—*continued.*

Unions and Separate Parishes and Townships.		Rateable Value according to the last Return.	Number of Inhabited Houses at the last Census.	Population at the last Census.
		£.		
Steyning - - -	Salary of the collector for the parish of Henfield increased from 25 *l.* to 40 *l.* till December 1868.	9,578	294	1,606
Stockton - - -	50 *l.* to collector for township of Stockton, in addition to usual salary till March 1868.	58,763	2,504	13,487
Sunderland - -	10 *l.* to collector for township of Southwick - - -	12,334	626	4,263
	10 *l.* „ „ „ Monkwearmouth -	11,340	494	3,343
	25 *l.* „ „ „ Monkwearmouth Shore	31,456	1,892	15,189
	35 *l.* „ „ western division of Bishopswearmouth - - - - -	148,887	6,459	45,673
Ditto - - -	25 *l.* „ „ eastern - ditto - ditto -			
	35 *l.* „ „ parish of Sunderland - - - -	46,240	1,692	17,107
	In addition to usual salaries up to Lady-day 1868.			
Taunton - - -	20 *l.* to collector for the parish of Taunton St. James -	18,672	1,075	5,239
	25 *l.* „ „ „ Taunton St. Mary -	28,213	1,675	8,481
	10 *l.* „ „ „ Bishop's Hull - -	9,554	321	1,614
	In addition to salaries up to 29th September 1868.			
Tiverton - - -	Salary of the collector for the parish of Tiverton increased from 65 *l.* to 100 *l.* up to September 1868.	38,562	2,210	10,447
Tynemouth - -	Poundage of collectors for *Tynemouth and *North Shields increased for a year, and also 35 *l.* additional to the collector for North Shields.	*56,042	*3,480	*26,155
Wareham and Purbeck	Salary of the collecter for Corfe Castle increased from 27 *l.* to 37 *l.* for one year from February 1868.	7,150	337	1,900
Warrington - -	Gratuity of 4 per cent. upon amounts collected by collector for township of Warrington, during half year ended Christmas 1867.	67,972	4,571	24,050
Warwick - - -	Poundage of collector for parishes of St. Mary and St. Nicholas, Warwick, increased from 8 *d.* to 10 *d.* till January 1869.	42,006	2,272	10,570
Wigan - - -	150 *l.* to the assistant overseer of the township of Wigan during year ending December 1868, in addition to salary.	83,108	6,696	37,658
Wilton - - -	10 *l.* to the collector for parish of Fugglestone St. Peter, in addition to salary to Michaelmas 1868.	5,615	136	609
Wolstanton and Burslem.	Salary of the assistant overseer for Wolstanton and Burslem jointly, from 100 *l.* to 120 *l.* Salary of the assistant overseer for Burslem alone, from 80 *l.* to 100 *l.* Salary of the assistant overseer for Burslem alone, from 80 *l.* to 95 *l.*	† 84,040	† 6,237	† 32,029
	Salary of the assistant overseer for Wolstanton alone, 95 *l.* to 102 *l.* 10 *s.*	‡ 63,669	‡ 4,390	‡ 22,327
	Salary of the assistant overseer for Wolstanton alone, from 95 *l.* to 102 *l.* 10 *s.* Salary of the assistant overseer for Wolstanton and Burslem jointly, 75 *l.* to 80 *l.* For one year from January 1868.			

* The information is for Tynemouth and North Shields.

† Information for the parish of Wolstanton. ‡ Ditto for Burslem.

Poor Law Board,
31 March 1868.

W. G. Lumley,
Assistant Secretary.

Appendix, No. 2.

App. No. 2. PAPERS furnished by Mr. *J. Phillips*, as a Supplement to his Evidence.

The Wolverhampton Rates Bill, 1847.—(10 & 11 Victoria.)

An Act for better assessing the Poor's Rates, Highway Rates, County and Police, and other Parochial and Local Rates on small Tenements, in the several Townships of *Wolverhampton*, *Bilston*, *Willenhall*, and *Wednesfield*, in the County of *Stafford*.

Whereas the several townships of Wolverhampton, Bilston, Willenhall and Wednesfield, in the county of Stafford, are large and populous, and contain respectively a great number of small tenements, and the poor belonging thereto are numerous, and supported at a great expense, and in consequence of the inability of the occupiers of such tenements to pay the poor rates, highway rates, county and police and certain local rates thereupon imposed, the same are in a great measure respectively rendered unproductive, and it is expedient, therefore, that better provision should be made in the rating of such small tenements to such several rates, and for the collection of such rates.

Section 1. That after the passing of this Act, the owner of every tenement within the several townships of Wolverhampton, Bilston, Willenhall, and Wednesfield, being the Union of Wolverhampton, in the parish of Wolverhampton, in the county of Stafford, which may be assessed to the poor rate, the highway rate, the county and police rate, and the several rates authorised to be levied under an Act passed in the fifty-fourth year of the reign of his late Majesty King George the Third, intituled, "An Act for improving the town of Wolverhampton, in the county of Stafford, and for removing and regulatiug the markets in the said town"; and also under another Act made and passed in the Session of the ninth and tenth years of the reign of Her present Majesty, intituled, "An Act for the more effectual execution of the office of a Justice of the Peace and the better administration of the Police within the borough of Wolverhampton, and certain parishes and places in the neighbourhood thereof, all in the county of Stafford," at any annual sum under 6 *l.* 10 *s.* rateable value, which said annual sum of 6 *l.* 10 *s.* shall be ascertained according to the provisions of an Act passed in the Session of Parliament held in the sixth and seventh years of the reign of his late Majesty King William the Fourth, chapter 96, intituled, "An Act to regulate Parochial Assessments," shall hereafter be rated and pay such several poor rate, highway rate, county and police rate, and the local rates aforesaid in respect of such tenements, instead of the actual occupiers thereof, and upon non-payment of any such rate or of the sum for which the same may be compounded as hereinafter mentioned, such rate or sum shall and may be levied and recovered by distress and sale of the goods and chattels of the owners wheresoever the same may be found, in like manner as other rates of the like nature within the said townships respectively may now by law and the said statutes be levied and recovered upon and from the occupier as the same may be recovered from such owners by action of debt, at the suit of the party authorised to make or recover such rate, with costs, in any court of law having competent jurisdiction.

Sect. 4. And be it enacted, That notwithstanding the rating of or payment by any such owner under this Act, the occupier shall have the same right of voting in respect of all parochial matters as he would have had in case he had been rated and paid the rates in respect of the tenement.

Sect. 5. And be it enacted, That in all cases where any owner shall have been or shall be liable to be rated in pursuance of this Act in respect of any such tenement as aforesaid, it shall be lawful for such owner to give notice to the officer authorised to make or collect any such rate, of his intention to compound for the same by payment of a reduced rate, whether such tenement be occupied or not; and that, in every such case, every such owner shall thenceforth, until he shall give like notice for determining such composition, be liable to pay one-half of such rate only; and all such compositions shall be entered in the rate-book of such officers, and such owners shall be thenceforth rated accordingly.

Sect. 16. And whereas it may happen that after the passing of this Act, small tenements to which this Act extends, may be converted into one or more dwelling-house or dwelling-houses for the purpose of letting the same in lodgings or separate apartments: Be it therefore enacted, That in all cases in which any small tenements within the said townships, now severally assessed or hereafter to be severally assessed to the rate for the relief of the poor of the said townships, at a sum not exceeding the net annual value of six pounds ten shillings, shall, after the passing of this Act, be formed in one or more dwelling-house or dwelling-houses, and be let in lodgings or separate apartments, the owner of such dwelling-house or dwelling-houses, whatever the net annual value thereof may be, shall be rated to the before-mentioned rates in respect of such dwelling-house or dwelling-houses in the same manner, and subject to the same provisions for the recovery and enforcing payment of such rates as

are

are herein mentioned and contained with respect to such small tenements, and shall be entitled to the same right of compounding, and shall otherwise in all respects be entitled to the same rights and subject to the same liabilities as are by this Act provided with reference to the before-mentioned owners of tenements in the said townships of the net annual value, if not exceeding six pounds ten shillings.

List of Rates made in the Borough of *Wolverhampton*, exclusive of Poor Rates; by what Authority imposed, and the extent of Composition by Owners.

Municipal Borough and Township of Wolverhampton:		
General District Rate Lighting Rate Paving Rate	Corporation acting as Local Board of Health.	Composition, or 10 *l.* rateable value; owner allowed one-third the rate.
Township of Bilston:		
Improvement Rate Highway Rate Sewer Rate Cemetery Rate	The Township Commissioners Act (1850) and Local Board of Health.	Composition to 6 *l.* 10 *s.* rateable value, the owner paying half the rate.
Township of Willenhall:		
General District Rate	The Local Board of Health	Composition to 6 *l.* 10 *s.* as in Bilston.
Township of Wednesfield:		
General District Rate Highway Rate	Wednesfield Local Board of Health	Composition to 6 *l.* 10 *s.* rateable value.
General District Rate Highway Rate	Heath Town Local Board of Health.	Composition to 6 *l.* 10 *s.* rateable value.
Parish of Sedgley:		
General District Rate Highway Rate	Upper Sedgley Local Board of Health	Composition to 10 *l.* rateable value. Ditto - 6 *l.* rateable value.
General District Rate Highway Rate	Lower Sedgley Local Board of Health	Composition to 6 *l.* rateable value for both rates.

James Phillips,
Wolverhampton.

App. No. 3.

Appendix, No. 3.

PAPER handed in by Mr. *Davis*, 21 April 1868.

FORM OF RATE BOOK.

| | | |

Appendix, No. 4.

PAPER handed in by Mr. *Wrigley*, 30 April 1868.

TOWNSHIP OF OLDHAM.

App. No. 4.

STATEMENT of Amount of Poor's Rate Levied, Collected, Excused, and otherwise Irrecoverable, from the 25th March 1848 to the 25th March 1857.

Date of Rates.	Number of Assessments.	Rate in the £.	Amount of Rates.	Amount Collected.	Amount Excused.	Amount Irrecoverable.	Arrears at the Balancing of each Rate.
		s.	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
15 April 1848	10,675	2	10,158 15 5	8,683 17 10	421 19 4	925 10 9	127 7 6
7 Sept. 1848	10,296	2	10,092 11 –	8,906 – 11	227 10 11	940 6 7	140 – 1
26 Mar. 1849	10,653	1	5,072 – –	4,752 17 5	112 11 4	326 12 10	25 18 6
23 Nov. 1849	10,606	1	5,081 10 –	4,586 8 7	86 16 –	227 10 10	206 13 1
10 Aug. 1850	10,730	1	5,255 17 9	5,089 4 9	85 11 7	237 5 1	50 9 5
11 Jan. 1851	10,736	1	5,311 5 6	5,041 15 3	56 10 6	195 19 8	67 4 –
14 May 1851	10,902	1	5,334 12 3	5,112 6 3	75 16 3	188 14 9	24 19 –
27 Aug. 1851	11,107	1	5,356 13 9	5,043 12 1	43 17 –	203 11 3	90 12 5
15 April 1852	11,348	1	5,449 8 6	5,209 18 10	68 12 3	181 5 4	80 4 6
9 Dec. 1852	11,485	2	11,017 10 6	10,422 6 6	120 7 6	459 11 3	95 9 9
27 Oct. 1853	12,009	1	5,652 8 3	5,175 12 –	71 6 6	241 11 3	259 8 3
26 June 1854	12,838	1	6,536 11 6	5,850 – 3	86 5 –	499 6 3	360 8 3
21 Dec. 1854	12,724	2	12,798 17 –	11,649 15 2	206 – –	1,064 9 4	239 – 9
22 Oct. 1855	12,678	1	6,555 12 –	5,977 5 2	85 8 3	547 11 –	183 18 10
12 May 1856	12,792	1	6,320 2 3	5,723 7 7	85 10 9	546 3 9	148 19 –
29 Sept. 1856	12,912	2	13,127 14 –	11,515 16 1	131 – 6	1,104 3 6	525 13 5
		£.	119,121 9 8	108,740 4 8	1,965 3 8	7,889 13 5	

STATEMENT of Amount of Poor's Rate Levied, Collected, Excused, and otherwise Irrecoverable, from 25th March 1857 to 25th March 1867.

Date of Rates.	Number of Assessments.	Rate in the £.	Amount of Rates.	Amount Collected.	Amount Excused.	Amount Irrecoverable.	Arrears at the Balancing of each Rate.
		s. *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
27 July 1857	13,243	2 –	13,202 10 –	11,275 3 9	266 14 10	1,422 3 6	764 1 4
29 May 1858	13,563	2 –	13,366 5 –	12,226 18 1	180 16 9	1,372 – 3	350 12 3
21 May 1859	13,991	2 –	13,671 17 6	11,538 17 9	– –	129 15 6	2,353 16 4
14 April 1860	14,271	2 –	14,091 13 6	14,417 9 2	370 5 9	1,280 5 2	377 9 8
30 Mar. 1861	15,379	2 –	15,125 19 6	14,344 10 1	276 2 3	491 8 9	391 8 1
31 Mar. 1862	15,857	2 –	16,344 12 6	12,834 18 8	1,431 15 9	786 13 10	1,682 12 4
11 Oct. 1862	16,211	2 –	16,690 19 –	6,944 4 3	686 14 3	998 8 8	9,744 4 2
11 Dec. 1862	16,420	4 –	33,615 4 –	30,729 7 4	2,850 7 5	3,418 10 6	6,361 2 11
1 Oct. 1863	16,770	4 –	34,139 14 –	34,206 3 6	2,517 5 8	3,044 10 5	732 18 4
3 Nov. 1864	17,211	3 –	25,820 – –	23,045 6 10	621 18 1	2,735 2 11	152 10 6
1865	–	No Rate levied this year.			—	—	—
6 Jan. 1866	17,470	2 –	18,247 3 6	16,219 11 8	217 18 –	1,584 8 2	377 16 2
10 Jan. 1867	17,804	1 6	14,252 3 6	12,404 13 3	220 2 –	743 1 9	1,262 4 6
		£.	228,568 3 –	200,187 4 4	9,640 – 9	18,006 9 5	

Appendix, No. 5.

PAPER handed in by Mr. *Plaw*, 30 April 1868.

FORM OF RATE BOOK.

Number.	Name of Occupier.	Name of Owner.	Description of Property rated.	Name or Situation of Property, and Number of House.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.	POOR RATE. Charged. Arrears due on Poor Rate, or if Excused.	Poor Rate, at *d.* in the £.	Improvements on Poor Rate.	Received. Arrears of Poor Rate.	Current Poor Rate.	Unreceived. Abatement on Appeal.—Excused on account of Poverty, Bad, Gone, Empty, &c.	Arrears of Poor Rate to be carried forward to next Book.	LIGHTING RATE. Charged. Arrears due on Lighting Rate.	Lighting Rate at *d.* in the £.	Improvements on Lighting Rate.	Received. Arrears of Lighting Rate.	Current Lighting Rate.	Unreceived. Abatement on Appeal.—Excused on Account of Poverty, Bad, Gone, Empty, &c.	Arrears of Lighting Rate to be carried forward to next Book.	GENERAL RATE. Charged. Arrears due on Poor Rate, Lighting Rate, and General Rate.	General Rate, at *d.* in the £. Estimated Proportions: For Paving, Scavenging, and Watering, *d.*	For other Purposes, *d.*	On General Rate for Improvements.
				House																					
				House																					
				House																					

*

GENERAL RATE—*continued.*

Received. Arrears of General Rate for Paving, Scavenging, Watering, and other Purposes.	Current General Rate for Liabilities of Paving Acts and Compensation.	Current General Rate for Paving, Scavenging, Watering, and other Purposes.	Folio in Collector's Cash Book.	Number of Receipt.	Unreceived. Abatement on Appeal.—Excused on Account of Poverty, Bad, Gone, Empty, &c.: For Liabilities of Paving Acts and Compensation.	For Paving, Scavenging, Watering, and other Purposes.	Arrears of General Rate for Liabilities, of Paving Acts and Compensation, to be carried forward to next Book.	Arrears of General Rate for Paving, Scavenging, Watering, and other Purposes, to be carried forward to next Book.	Arrears due on Sewers Rate.	Sewers Rate at *d.* in the £. on Buildings, and *d.* in the £. on Land used as Arable, Meadow, or Pasture Ground only, or as Woodland, Orchard, Market Garden, Hop, Herb, Flower, Fruit, or Nursery Ground, or some or one of them.	Improvements on Sewers Rate.	Received. Arrears of Sewers Rate.	Current Sewers Rate.	Unreceived. Abatement on Appeal.—Excused on account of Poverty, Bad, Gone, Empty, &c.	Arrears of Sewers Rate to be carried forward to next Book.	METROPOLIS MAIN DRAINAGE RATE. Charged. Arrears due on Metropolis Main Drainage Rate.	Metropolis Main Drainage Rate, at *d.* in the £.	Improvements on Metropolis Main Drainage Rate.	Received. Arrears of Metropolis Main Drainage Rate.	Current Metropolis Main Drainage Rate.	Number of Receipt.	Folio in Collector's Cash Book.	Unreceived. Abatement on Appeal.—Excused on account of Poverty, Bad, Gone, Empty, &c.	Arrears of Metropolis Main Drainage Rate carried forward to next Book.	Decision of Vestry or Magistrate in respect to Persons Appealing or Applying to be excused, &c. &c.
£. s. d.	£. s. d.	£. s. d.			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.	£. s. d.	

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Appendix, No. 6.

PAPERS handed in by Mr. *Voss*, and referred to in his Evidence, 21 April 1868.

(A.)

PARISH of ST. MATTHEW, BETHNAL GREEN.

RATES Levied in the Year 1867.

PERIOD.	Poor Rate.	General Rate.	Sewers Rate.	Metropolis Main Drainage Rate.	Total Amount of Assessment in the £.
Quarter ending Midsummer 1867 - - -	1 *s.* 2 *d.* in the £.	6 *d.* in the £. -	2 *d.* in the £. -	None - -	2 *s.* in the £.
Quarter ending Michaelmas 1867 - - -	1 *s.* 3 *d.* in the £.	5 *d.* in the £. -	3 *d.* in the £. -	None - -	1 *s.* 11 *d.* in the £.
Quarter ending Christmas 1867 - - -	1 *s.* 6 *d.* in the £.	6 *d.* in the £. -	3 *d.* in the £. -	None - -	2 *s.* 3 *d.* in the £.
Quarter ending Lady-day 1868 - - -	1 *s.* 6 *d.* in the £.	6 *d.* in the £. -	None - -	3 *d.* in the £. -	2 *s.* 3 *d.* in the £.

(B.)

Parish of St. Matthew, Bethnal Green.

The Scale for Assessing Compounded Property to the Poor and other Parochial Rates.

Yearly.				Monthly (viz., a Calendar Month).						Weekly.						Rated at			
	£.	s.	d.		£.	s.	d.				£.	s.	d.				£.	s.	d.
If the rent or value do not exceed	2	10	–	Or not exceeding	–	–	–	4	2	Or not Exceeding	–	–	–	1	–	The premises to be rated at	1	–	–
If it be above	2	10	–	and not exceeds	3	2	6	Or above – 4 2	and not exceeds – 5 3	Or above	1	–	and not exceeding	1	2	To be then rated at	1	5	–
If above	3	2	6	„	3	15	–	„ – 5 3	„ – 6 3	„	1	2	„	1	5	„	1	10	–
„	3	15	–	„	4	7	6	„ – 6 3	„ – 7 4	„	1	5	„	1	8	„	1	15	–
„	4	7	6	„	5	–	–	„ – 7 4	„ – 8 4	„	1	8	„	1	11	„	2	–	–
„	5	–	–	„	5	12	6	„ – 8 4	„ – 9 5	„	1	11	„	2	2	„	2	5	–
„	5	12	6	„	6	5	–	„ – 9 5	„ – 10 5	„	2	2	„	2	5	„	2	10	–
„	6	5	–	„	6	17	6	„ – 10 5	„ – 11 6	„	2	5	„	2	8	„	2	15	–
„	6	17	6	„	7	10	–	„ – 11 6	„ – 12 6	„	2	8	„	2	11	„	3	–	–
„	7	10	–	„	8	2	6	„ – 12 6	„ – 13 7	„	2	11	„	3	2	„	3	5	–
„	8	2	6	„	8	15	–	„ – 13 7	„ – 14 7	„	3	2	„	3	4	„	3	10	–
„	8	15	–	„	9	7	6	„ – 14 7	„ – 15 8	„	3	4	„	3	7	„	3	15	–
„	9	7	6	„	10	0	–	„ – 15 8	„ – 16 8	„	3	7	„	3	10	„	4	–	–
„	10	–	–	„	10	12	6	„ – 16 8	„ – 17 9	„	3	10	„	4	1	„	4	5	–
„	10	12	6	„	11	5	–	„ – 17 9	„ – 18 9	„	4	1	„	4	4	„	4	10	–
„	11	5	–	„	11	17	6	„ – 18 9	„ – 19 10	„	4	4	„	4	7	„	4	15	–
„	11	17	6	„	12	10	–	„ – 19 10	„ 1 – 10	„	4	7	„	4	10	„	5	–	–
„	12	10	–	„	13	2	6	„ 1 – 10	„ 1 1 11	„	4	10	„	5	1	„	5	5	–
„	13	2	6	„	13	15	–	„ 1 1 11	„ 1 2 11	„	5	1	„	5	3	„	5	10	–
								„ 1 2 11	„ 1 4 –	„	5	3	„	5	6	„	5	15	–
								„ 1 4 –	„ 1 5 –	„	5	6	„	5	9	„	6	–	–
								„ 1 5 –	„ 1 6 1	„	5	9	„	6	–	„	6	5	–
								„ 1 6 1	„ 1 7 1	„	6	–	„	6	3	„	6	10	–
								„ 1 7 1	„ 1 8 2	„	6	3	„	6	6	„	6	15	–
								„ 1 8 2	„ 1 9 2	„	6	6	„	6	9	„	7	–	–
								„ 1 9 2	„ 1 10 3	„	6	9	„	7	–	„	7	5	–
								„ 1 10 3	„ 1 11 3	„	7	–	„	7	3	„	7	10	–
								„ 1 11 3	„ 1 12 4	„	7	3	„	7	5	„	7	15	–
								„ 1 12 4	„ 1 13 4	„	7	5	„	7	8	„	8	–	–
								„ 1 13 4	„ 1 14 5	„	7	8	„	7	11	„	8	5	–
								„ 1 14 5	„ 1 15 5	„	7	11	„	8	2	„	8	10	–
								„ 1 15 5	„ 1 16 6	„	8	2	„	8	5	„	8	15	–
								„ 1 16 6	„ 1 17 6	„	8	5	„	8	8	„	9	–	–
								„ 1 17 6	„ 1 18 7	„	8	8	„	8	11	„	9	5	–
								„ 1 18 7	„ 1 19 7	„	8	11	„	9	2	„	9	10	–
								„ 1 19 7	„ 2 – 8	„	9	2	„	9	5	„	9	15	–
								„ 2 – 8	„ 2 1 8	„	9	5	„	9	7	„	10	–	–
								„ 2 1 8	„ 2 2 9	„	9	7	„	9	10	„	10	5	–
								„ 2 2 9	„ 2 3 9	„	9	10	„	10	1	„	10	10	–
								„ 2 3 9	„ 2 4 10	„	10	1	„	10	4	„	10	15	–
								„ 3 4 10	„ 2 5 10	„	10	4	„	10	7	„	11	–	–
								„ 2 5 10	„ 2 6 11	„	10	7	„	10	10	„	11	5	–
								„ 2 6 11	„ 2 7 11	„	10	10	„	11	1	„	11	10	–
								„ 2 7 11	„ 2 9 –	„	11	1	„	11	4	„	11	15	–
								„ 2 9 –	„ 2 10 –	„	11	4	„	11	6	„	12	–	–
								„ 2 10 –	„ 2 11 1	„	11	6	„	11	9	„	12	5	–
								„ 2 11 1	„ 2 12 1	„	11	9	„	12	–	„	12	10	–
								„ 2 12 1	„ 2 13 2	„	12	–	„	12	3	„	12	15	–
								„ 2 13 2	„ 2 14 2	„	12	3	„	12	6	„	13	–	–
								„ 2 14 2	„ 2 15 3	„	12	6	„	12	9	„	13	5	–
								„ 2 15 3	„ 2 16 3	„	12	9	„	13	–	„	13	10	–
								„ 2 16 3	„ 2 17 4	„	13	–	„	13	3	„	13	15	–
								„ 2 17 4	„ 2 18 4	„	13	3	„	13	6	„	14	–	–
								„ 2 18 4	„ 2 19 5	„	13	6	„	13	8	„	14	5	–
								„ 2 19 5	„ 3 – 5	„	13	8	„	13	11	„	14	10	–
								„ 3 – 5	„ 3 1 6	„	13	11	„	14	2	„	14	15	–
								„ 3 1 6	„ 3 2 6	„	14	2	„	14	5	„	15	–	–
								„ 3 2 6	„ 3 3 7	„	14	5	„	14	8	„	15	5	–
								„ 3 3 7	„ 3 4 7	„	14	8	„	14	11	„	15	10	–
								„ 3 4 7	„ 3 5 8	„	14	11	„	15	2	„	15	15	–
								„ 3 5 8	„ 3 6 8	„	15	2	„	15	5	„	16	–	–
								„ 3 6 8	„ 3 7 9	„	15	5	„	15	8	„	16	5	–
								„ 3 7 9	„ 3 8 9	„	15	8	„	15	10	„	16	10	–

N. B.—Houses let by the year, if exceeding 14 *l.* per annum (the rent payable quarterly) are not included in the above scale, because the Act of Parliament does not allow a composition for houses above 14 *l.* a year, if the rent be payable quarterly. This scale has been calculated upon the principle of, firstly, deducting 20 per cent. to cover taxes, and then for the owner to compound at not less than one-half, nor more than three-fourths of the annual rent or value of the premises. Individuals living in their own houses are not entitled to enter into any composition.

Appendix, No. 7.

PAPER received from Mr. *Chappell*, Vestry Clerk of St. George's Parish, per Mr. Goldney, M.P.

PARISH OF ST. GEORGE.

SUMMARY of RATES made at Lady Day 1867.

WARDS.	Number of Ratings.	Rates Assessed Lady Day 1867 to Lady Day 1868.	Collected.	Uncollected.	Cause of Rates Uncollected.			
					Bankruptcy, Insolvency, or Poverty; not Collectable.	Empty Houses not Collectable.	Abatements by Appeals.	Arrears to carry forward 1867-8.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Dover - -	389	11,664 3 –	11,356 7 8½	307 15 3½	8 15 –	296 1 11½	2 18 4	—
Conduit - -	618	9,138 – 2	8,702 5 10½	435 14 3½	3 12 11	432 1 4½	—	—
Grosvenor - -	840	17,431 16 2	16,716 2 7½	715 13 6½	4 1 8	703 14 4½	7 17 6	—
Brook - -	1,080	16,326 2 4	14,914 15 6	1,411 6 10	39 1 8	1,363 10 2	8 15 –	—
Curzon - -	717	14,704 16 8	14,159 9 9½	545 6 10½	- -	542 8 6½	2 18 4	—
Knightsbridge -	2,468	31,271 14 –	28,647 16 6	2,623 17 6	21 18 9	2,592 18 9	9 – –	—
The Out - -	4,573	30,755 5 6	27,783 15 1¾	2,971 10 4¼	9 2 3½	2,583 3 10¾	233 7 6	145 16 8
TOTAL - -	10,685	131,291 17 10	122,280 13 1¾	9,011 4 8¼	86 12 3½	*8,513 19 –¾	264 16 8	145 16 8

* On account of Grosvenor-place, &c., being pulled down.

Appendix, No. 8.

App., No. 8.

PARISH OF SUNDERLAND, IN THE COUNTY OF DURHAM,

CONTAINS an area of 178 acres, of which about 80 acres is water, railway, barracks, church yard, and the moor, leaving less than 100 acres for building purposes.

The parish contains 1,805 houses, of which 1,077 are let off to 3,762 tenants, being an average of 3½ occupiers per house.

Of the 3,762 tenants, 1,122 occupy only one room to each family, and 3,215 pay their rents weekly, which rents vary from 6*d.* to 1*s.* 3*d.* per week per room.

31 tenants are rated on rateable value of - - -	£. 1
676 tenants are rated on less than - - - - -	2
1,388 tenants are rated on less than - - - - -	3
1,033 tenants are rated on less than - - - - -	4

Previous to the passing of the Act abolishing compounding, 800 owners were rated for these tenements and paid the rates.

In and by the last poor rate, all these occupiers were and are separately rated for the relief of the poor.

The rate has been duly demanded from the several occupiers, but only about one-sixth of them have paid the rate, although the overseers offer to receive payment by instalments.

The justices for the borough of Sunderland appointed Friday 20th day of December last to receive applications from poor persons rated to the relief of the poor of the parish of Sunderland to be excused payment of the rate. On the day appointed upwards of 1,500 persons attended, but it appearing to the justices that the owners had agreed to pay the rates, they ordered the applicants to pay the rates and to deduct the same from the rent.

The several occupiers refuse to pay the rate, and application has been made for 800 summonses, which will be issued as soon as the justices can sign them.

It is calculated that upwards of 2,000 more summonses will be required before the rate can be recovered.

Previous to the Small Tenement Rating Act being adopted by the parish, it was found impossible to recover the rates from the poorer class of occupiers.

The following figures show the state of the collection of the rate the year previous to the Small Tenement Rating Act being adopted, and the year after its being adopted :—

	Year ending 25th March 1850.	Year ending 29th September 1851.
	£. s. d.	£. s. d.
Rate in the Pound - - - - - - -	– 15 10	– 4 –
Amount of Rate - - - - - - - -	12,581 19 3	5,508 15 4
Amount actually Collected - - - - -	6,622 7 –	5,244 5 3
Legally excused - - - - - - - -	2,781 1 –½	18 – 4½
Otherwise not receivable - - - - -	3,260 – 6½	440 1 3½

It will be seen from the above, that upwards of 50 per cent. of the rate levied in 1850 was lost, whilst the losses on the next year's rate was only 8 per cent.

Appendix, No. 9.

LETTER to the Honourable *Dudley Fortescue*, M.P., from the Vestry Clerk, Andover.

App. No. 9.

Dear Sir, Andover, 14 May 1868.

In reply to your favour requesting my opinion on the general effect of the provisions in the New Reform Act as affecting the compound householder in small boroughs, I have no hesitation in stating as my opinion, that such provisions have occasioned a great increase of trouble to parish officers, much distress to the poorer class of ratepayers, and without any corresponding pecuniary advantage to the parishes affected, but the contrary; such has certainly been the result in this borough. The number of ratepayers in this parish before the passing of the late Act, including landlords who compounded, was 600; it is now 1,132, about 740 additional small ratepayers having been added to the rate book, the rates for whom had been previously paid by the landlords. Before the abolition of compounding, a 9 *d.* rate in this parish amounted to 721 *l.*; the first rate at 9 *d.* after the passing of the Act made in November 1867, was 761 *l.*; of this rate 753 *l.* was collected and 5 *l.* 12 *s.* 2 *d.* only of recoverable arrears carried forward to the next rate made in February last; but the reason the first rate was so closely collected (and which was only effected with great difficulty and delay) was that the magistrates were of opinion that if they excused any ratepayers on the ground of extreme poverty it would in effect be relieving the landlords, who under the third proviso to the seventh section of the new Act, were bound to allow the rate paid by the tenants to be deducted from their rent, and it was under the impression generally that they could do this, that the rate was paid; but to do this the money was in numerous cases either begged or borrowed, and in these cases caused great distress and privation; between 40 and 50 summonses were issued after the greatest exertions by the overseers to collect the rate; and the justices' clerk, on account of the poverty of the parties, gave up a portion of his fees, indeed the whole, except the fees on the summonses, which the magistrates ordered the overseers to charge to the parish. In the next rate made in February last, there are now remaining arrears of these small rates of from 1 *s.* 6 *d.* to 2 *s.* 6 *d.* each, amounting in the whole to about 50 *l.*, and which have been brought forward in another rate now about to be made; no attempt has yet been made to enforce these arrears, but it must soon be done. I, however, feel confident that the arrears will go on increasing unless the magistrates excuse the parties. It is now clear that the landlords generally refuse to allow the deduction of the rate from the rent unless the tenant will consent to pay 3 *d.* per week extra; if they do not, notice to quit is given; the tenants are compelled to submit, and thus practically the burden falls upon the tenant. Now 120 and more of these people are actually receiving parish relief, many of them widows (not yet qualified to vote), which makes the thing not only oppressive but absurd. The system of compounding worked well in every way, for the parish, the poor, and the landlords; the rates were easily and with more certainty collected, and, financially, I believe, its abolition is attended with loss instead of gain to most boroughs like Andover. In this parish the rates have for the last 25 years been collected by the four overseers, each overseer taking a district, but since the abolition of compounding the labour and trouble has so increased that the parish are about to appoint a paid collector at a salary of 75 *l.* or 80 *l.* per annum, which will far exceed any addition to the rate by the alteration in the mode of rating. The Poor Law Board have some time since issued an order to Boards of Guardians, authorising them to increase the salaries of assistant overseers and collectors (when appointed by the Board) consequent upon the increased work to be done.

Enforcing the payment of these small rates by distress or otherwise, is out of the question in this parish; in numerous cases there are no goods; the parties being in extreme poverty, and there appears to be of late a sort of combination among these people not to pay if they can help it for the future. I should certainly not like to be the magistrate to sign either a warrant of distress or commitment for non-payment of rates in Andover.

The number of voters on the present list is 259, and I estimate the increased number, adding the new constituency, at about 700; I make this calculation after deducting from the new ratepayers, women, men in receipt of parish relief, many of them permanent paupers, or who may be excused by the magistrates, and those who may not pay their rates due 5th January on or before the 20th July.

The adoption of "a hard and fast line," say of 4 *l.* rateable value, below which the landlords should have been assessed as heretofore, would, I believe, have saved all the trouble and commotion throughout the country.

I shall be most happy to furnish any further information in my power, if required.

I remain, &c.
(signed) *R. Thorpe*,
Vestry Clerk.

The Honourable D. F. Fortescue, M.P.

Appendix, No. 10.

App. No. 10.

EXTRACT of a LETTER from Mr. *Joseph Smith*, Vestry Clerk of Sedgley, to *C. P. Villiers*, Esq., M.P.

Parish of Sedgley,
Parish Offices, Sedgley, near Dudley,
Sir, 13 May 1868.

LEARNING that you are one of the Select Committee to inquire into the collection of local taxation, the overseers have desired me to communicate to you the very serious consequences arising from the abolition of composition for rates here; and they most respectfully and earnestly request you to have the kindness to consider the following statements.

They find it to be quite impossible to collect rates from about 6,000 of the 7,000 extra persons that are now assessed, owing to the repeal of compounding for rates. The total number of assessments is about 9,000, the great bulk of which are small occupiers, rated under 6 *l.*; and they, from various causes, are continually changing their residences. Between the time of making the last rate and the previous one, nearly two-thirds had left their dwellings and gone elsewhere. In many cases two or three families are living in one little house, and they prefer to do so rather than pay rates in a direct manner to the collector, they having been accustomed to pay an additional rent per week to be freed from any other payment.

The overseers find that they shall be compelled to have a much higher rate to make up for the loss which the alteration occasions, and thus the larger ratepayers have just cause for their complaint.

I have, &c.
(signed) *Joseph Smith*,
Vestry Clerk.

Appendix, No. 11.

App. No. 11.

SUGGESTIONS by Mr. *E. J. Gibbs*, Secretary to the Chamber of Commerce, Wolverhampton, addressed to the Committee on Poor Rates Assessment, &c.

RATE PAYING AND COMPOSITION.

1. I TAKE it for granted that the House of Commons, in making the payment of rates the condition of the franchise, intended to establish a real test, that test being the ability to pay a fair share of the public burdens.

2. In order to make the law work satisfactorily, it is essential that a plan of exemption be adopted which will relieve wholly, or in part, all who are too poor to pay in full.

3. There is a large class of householders who ought to be entirely exempt from payment of rates, directly or indirectly. As a rule they have no desire to vote, but there can be no objection to their having notice of the rate, and notice that their admission to the register depends on payment.

1. The Birmingham Education Society has Mr. G. Dixon, M.P., for its president, and includes among its subscribers a considerable number of the influential townspeople. It has recently published its first report, in which it gives some particulars of the incomes of families in small houses. They say that "of 300 families taken indiscriminately from the visitors' books, containing 1842 persons, the average income, after deducting rent, was 1*s.* 1¼*d.* per week per head. The rent per head per week was 5¼*d.*" Then again, "of 300 families, 80, or more than one-fourth, belong to widows and women deserted by their husbands. The particulars of these 80 families are as follows:—

Total number of persons	- 494
Average income per week, after deducting rent	- 10¾*d.*
Rent per head per week	- 5¼*d.*

2. Now, under any system of composition, the rates are charged back on these poor people, in their rent, and I calculate that in a town like Birmingham the rates, under a system of composition, must make a difference of 6*d.* per week in a 3*s.* house.

I have said under any system of composition, but I should have excepted that of 59 Geo. 3, c. 12, which allowed composition *to begin about 6 l. rental.*

4. No doubt exemption should begin where the householder has nothing more, or very little more, than the barest necessaries of life. If this line were coincident with a certain rateable value, Mr. P. Scrope's amendment would be perfectly just.

just. But it is not so. Put it where we may, it will either include many who can pay, or exclude many who cannot. It would be quite safe in one town to say that all under 4 *l.* ratal should be excused, and in another all under 5 *l.* Only a local authority could safely say which, and still there would be many above such a line who ought to be excused.

5. What appears to be required, therefore, is a local body capable of excusing, and a method that will save the annoyance, expense, and loss of time resulting from the present state of the law, which requires personal attendance before the magistrates of every ratepayer seeking to be excused.

It cannot be said that the appointment of such a body can be politically wrong. They would have no power to make or unmake a single voter. Every one would by paying come on the register. No one would be deprived of his vote except by refusing to pay. Nor do I think there would be any real danger of an ever-widening circle of exemptions. Practically *it does not pay to enforce rates from people who are too poor*, and regard to the requirements of the borough would compel the local authority to enforce payment from all who could really pay.

6. With respect to the method of relief. Formerly, when towns were under no compounding Act, or were under 59 Geo. 3, c. 12, the overseers, with the aid of their officials, inquired into the circumstances of all who made default. *Sometimes* they called the poor people before themselves, without any summons to attend before the magistrates. When they were satisfied that they could pay a part, they charged them a part; when they were satisfied of their poverty they made out a list, which was formally ratified by the magistrates. It was decided in the high courts of law that this system was not legal; that no excuse could be valid unless a personal application was made to the magistrates. And *I believe that it is this decision which has caused the rapid increase in the adoption of the "Small Tenements Rating Act."*

With respect to method. I would allow the local authority to—

1. Make out a list of persons to be entirely excused, and submit such list to the magistrates for inquiry and approval.

2. Make out a similar list of persons to be partially excused.

3. Order payment by such short instalments as might assist the poorer householders.

7. With respect to the local authority. I think the most suitable would be the Assessment Committee of the Board of Guardians. This committee is selected from the whole body of guardians, and one-third of its members *must be chosen* from the magistrates, who are *ex officio* guardians. It is, perhaps, in every Union, the body most accurately acquainted with the character of each locality; and from its composition its decisions would usually command respect. At the same time I am not prepared to say that the overseers would be unable to discharge the duty satisfactorily. Both bodies would depend largely on the officials, but the Assessment Committee would usually include men who would have a more thorough knowledge of the usual earnings of the different classes.

8. The Scotch plan I understand to be, that in all houses under 4 *l.* rating, 50 per cent. is charged on the landlord, and the remainder on the tenant. If the tenant paid he would have his vote; if he made default, a body somewhat analogous to the Assessment Committee, has the power to excuse. Practically, the second half is excused.

This plan, if carried to 5 *l.* rating, would have some advantages. Chiefly this, that the bulk of the householders under that amount would be excused from their half *en masse*. They would pay what they did pay conveniently in their rent, and would practically not be troubled further. This saving of time, trouble, and expense, both to officials and ratepayers, would perhaps compensate for making any charge on these houses at all; I mean, would make out for the indirect payment of the 50 per cent. by persons who, as I have maintained above, ought not to pay at all.

9. But if this plan were adopted, say up to 4 *l.* or 5 *l.* ratal, the system I have suggested would still be necessary both to enforce payment in case of people living in very poor houses and earning high wages, and also to relieve many who, though living in houses rated above the limit, were still in need of relief.

10. It should be remembered that in any plan the notice of the amount of rate required from any householder to entitle him to a vote must be sent to him. Thus if 50 per cent. be paid by the landlord, a notice must be sent to the householder showing what remains to be paid by him, stating that unless excused he must pay it, and that if he does not pay it he will have no vote. No plan that requires the householder *to apply to be rated* would work.

11. I do not think—in case any plan like the Scotch were adopted—that the landlord should pay on *voids*. It complicates the question, and gives an appearance of truth to the assertion that though the landlord has paid only 50 per cent. the tenant has paid more.

E. J. Gibbs,

Secretary to the Chamber of Commerce,
Wolverhampton.

Appendix, No. 12.

App. No. 12.

QUESTIONS circulated to the Local Authorities by the Committee, and the Replies.

QUESTIONS.

1. State the names of all the parishes, wholly or partly in the borough?
2. Does the borough comprise one or more than one Poor Law Union; or part of a union or unions only?
   State the name of such union or unions respectively.
3. If it comprises part of a union or unions only, state the number of parishes, or parts of parishes, beyond the borough in the same union or unions?
4. What are the several local authorities assessing rates in the borough?
5. Under what Acts are they respectively constituted; give the titles of the Local and General Acts?
6. What is the rateable value of the property in the borough as given in the Valuation Lists now in force, or, where there are no valuation lists, in the last poor rate?
7. How many different kinds of rates were made in the borough during the year ended Lady-day 1868?
8. State the particular purpose for which each kind of rate was made?
9. How many rates of all kinds were made during the same period, and state how many, where more than one, of each kind?
10. What was the rate in the pound of each separate rate during the year ended at Lady-day 1868?
11. What was the amount of the assessment in each rate?
12. What was the aggregate amount of the rate in the pound of all the rates together?
13. What was the aggregate amount of the assessment of all the rates together?
14. Were any, and if so what, contributions or payments made out of the poor rate for or towards the county, hundred, or borough rate, or police or other rate?
15. Is the same form of rate, with the same particulars therein (except the amount of the rate), used for each description of rate; if not, in what respect do the forms vary?
16. How are the several rates collected, whether by unpaid or paid officers? State the number of parishes in which they are collected by unpaid, and the number in which they are collected by paid officers; also the number of paid officers, and how they are paid?
17. Are all the different kinds of rates collected by the same collector, in the same parish, or part of a parish, or are they collected by separate collectors?
18. State whether any or what General or Local Act was in force for rating owners instead of occupiers, or for compounding with owners for any, and, if so, for what rates before the passing of the Reform Act of 1867, viz., 15th August 1867.
19. If a General Act, give a copy of the Order or Resolution by which it was put in force.
20. If the adoption of such Act was resisted, state the grounds on which it was objected to?
21. If a Local Act, give copies of the sections relating to the rating of or compounding with owners?
22. If a system of composition has been adopted only partially in the borough, state—1. The number and total rateable value of the parishes which adopted it; 2. The number and total rateable value of the parishes in which it was not adopted.
23. State the principle upon which the owner was rated or allowed to compound for the rates, and the per-centage allowed to him?
24. What was the limit of value below which composition was allowed; and are you aware of any cases in your borough in which houses, let in reality at a much higher rental, were improperly rated below that limit, and thus became compounded for by the owners?
25. State the number of separate tenements for which the owner was rated, though not occupied by him, or for which he compounded in the borough?
26. The total rateable value, as shown by the poor rate, of such tenements?
27. The total amount of poor rate to which they would have been assessed if the occupiers were rated as ordinary occupiers?
28. The total amount of rebate allowed to the owners in consequence of their being rated, or under composition?
29. Whether any other rates than the poor rates were subject to composition; if so, name them?
30. State the total number of separate tenements for which the owners were so rated, or for which they compounded in each of such rates?

31. The

31. The total rateable value of such tenements as shown by each of such rates?
32. The total amount of rate for which the occupiers would have been assessed if rated as ordinary occupiers?
33. The total amount of rebate allowed to the owners in each rate?
34. Was the name of every occupier inserted in each poor rate, or was the owner's name only inserted as liable to the rate? In the latter case, state the total number of tenements in respect of which the occupier's names were omitted in the poor rate?
35. Was the assessment inserted separately for each tenement in the poor rate, or were several tenements grouped together and rated at one aggregate sum where the owner was rated or under composition for several tenements?
36. How many summonses and how many distress warrants were issued to enforce payment of the last poor rate made previous to the passing of the Reform Act, 1867.
37. What was the amount uncollected on that rate, and what per-centage was it of the whole rate?
38. How much of the amount uncollected was in respect of premises for which the owner was rated or under composition?
39. How many persons were excused payment on the ground of poverty?
40. Where the landlord was not rated or under composition, state whether there was any practice for owners to arrange with overseers or collectors to pay the rates on behalf of their tenants?
41. What was the nature of this arrangement?
42. Were the tenements assessed at a lower value, or was any deduction or allowance made, or other advantage given where the owner paid the rate.
43. Was any demand-note left with the tenant, or was it given direct to the owner?
44. Did the owner pay direct to the overseer or collector, or through his tenant?
45. State the following particulars with respect to the first poor rate made in the several parishes within the borough after the 29th day of September 1867?
    (1.) The total amount of the rateable value of the property within the borough, as shown by such rates?
    (2.) The rate of the assessment in the pound?
    (3.) The total amount of the rate assessed, and the increase, if any, in the assessment in consequence of the abolition of the system of compounding or rating the owners, consequent upon the passing of the Representation of the People Act?
    (4.) The increase in the number of occupiers rated in consequence of that change?
46. Is the amount of the rate collected, or likely to be collected, greater or less, in proportion to the amount assessed, than it was in the case of the last poor rate prior to the Act (15th August 1867); and, if so, state the amount of the increase or diminution?
47. What number of occupiers, distinguishing males from females, have been legally excused the payment of such rate on the ground of poverty, and the amount so excused?
48. Are there any rates for which the landlords are still rated or under composition; and, if so, state what such rates are?
49. Is it the practice to excuse the payment of rates without summoning the persons assessed, or without the persons assessed appearing before the justices of the peace?
50. What number of summonses have been issued for the recovery of the first poor rate made after the 29th September 1867?
51. What number of distress warrants have been issued in respect of the same?
52. What is the present amount of the arrears due in respect of that rate, and what is the probability of collecting the same, and when will it be finally closed?
53. Has the number of assistant overseers or collectors been increased in consequence of the Act; and if so, how many additional ones have been appointed, and at what additional remuneration, and is such increase likely to be temporary or permanent?
54. Whether any and what difficulties have arisen in ascertaining the names of the newly rated occupiers for insertion in the rate-book?
55. Has any arrangement been made for collecting the rates from weekly or monthly tenants by instalments?
56. Have any arrangements been made by which the occupiers of small tenements have arranged to pay their rates through their landlords; and if so, how many occupiers are affected by that arrangement?
57. Is the population stationary, or do the working classes change their residences frequently, either within the limits of the borough, or by going beyond the limits?
58. Are small tenements usually let by the week, or for what longer period; are the rents payable weekly, or at what longer period?
59. What is the estimated number of small tenements let at weekly rents, or other rents for shorter periods than quarterly?
60. Are there any and what number of houses let out in lodgings or separate apartments, either furnished or unfurnished, by landlords who do not reside in them?
61. Are the landlords rated for such houses?
62. What is the estimated number of changes of occupiers which will be made in each rate?
63. Are you of opinion that it will be practicable to keep the rate-book accurate in respect of the names of the occupiers of small tenements let at weekly rents?
    If not, state why not?
64. Have the former "compound householders" shown any readiness to exercise the right of voting in the parish vestry, which, as ratepayers, they now for the first time enjoy.

App. No. 12.

ANSWERS have been received from the following Places.

	PAGE
Abingdon	286
Andover	287
Ashburton	289
Bolton-le-Moors	290
Boston	290
Bridgwater	294
Bristol	295
Bury (Lancashire)	297
Cambridge	298
Chatham	299
Chepping Wycombe (Municipal Borough)	299
Ditto (Parish)	300
Clitheroe	301
Colchester	302
Durham	303
Grantham	303
Guildford	304
Horsham	305
Huntingdon	305
Kingston-upon-Hull	306
Knaresborough	308
Launceston	329
Lyme Regis	308
Maidstone	310
Marlborough	312
Norwich	314
Nottingham	315
Oldham	317
Peterborough	318
Petersfield	319
Poole	320
Preston	321
Retford	322
Scarborough	324
Stroud	325
Tewkesbury	325
Wakefield (Township of Wakefield, &c.)	326
Ditto (Township of Stanley-cum-Wrenthorpe)	327
Ditto (Township of Alverthorpe)	327
Walsall	328
Whitby	328
Worcester	329

ANSWERS FROM ABINGDON.

1.—Parish of St. Helen; Parish of St. Nicholas.

2.—One only; Abingdon Union.

3.—Parish of St. Helen extends beyond borough; parish of St. Nicholas extends beyond borough. Each parish is partly within and partly without the borough.

4.—Overseers for the above parishes for poor rates, borough and watch rates; Paving Commissioners for paving rates; Board of Surveyors for highway rates.

5.—Poor Law Acts for poor rates; Paving Act (a Local Act) for paving rates, 6 Geo. 4, Sess. 1825; highway rates, 5 & 6 Will. 4, c. 50; borough and watch rates, 5 & 6 Will. 4, c. 76.

6.—From Valuation List:

	Rateable Value. £.	s.	d.
Parish of St. Helen (within the borough.)	16,741	3	5
Parish of St. Nicholas (within the borough.)	2,233	11	5

7.—Parish of St. Helen (without the borough):
4 poor rates.
1 highway rate.
3 paving rates.

Parish of St. Nicholas:
4 poor rates, at 10*d.* in the pound each.

8.—Poor rates for relief, &c. of poor; highway rates for repairs of highways; paving rates for lighting and paving the borough only.

9.—Parish of St. Helen:
4 poor rates - - at 10*d.* each.
1 highway rate - - at 6*d.*
2 paving and lighting rates at 9*d.* each.

7

Parish of St. Nicholas:
4 poor rates, at 10*d.* in the pound each.

10.—4 poor rates at 10*d.* each.
1 highway rate at 6*d.*
3 paving rates at 9*d.* each.

11.—Parish of St. Helen:

	£.	s.	d.
4 poor rates - at 10*d.* -	2,672	1	8
1 highway rate at 6*d.* -	388	15	1
3 paving rates at 9*d.*	1,309	13	2
	£. 4,371	9	11

Parish of St. Nicholas:

4 poor rates at 10*d.* each -	352	2	6

12.—Aggregate 9*s.* 5*d.*, including both parishes within the borough.

13.—Aggregate 4,722*l.* 12*s.* 5*d.*

14.—None.

15.—The same form is adopted.

16.—Poor rates by a paid collector for the two parishes; highway and paving rates by a paid collector; one as to poor and county rates by Board of Guardians. As to the highway rates by the Board of Surveyors of Highways; as to paving rates, by the Paving Commissioners.

17.—By one collector and his assistant, as to the whole.

18.—General Act; Small Tenements Rating Act, 13 & 14 Vict. c. 99, for poor and highway rates.

19.—By resolution of vestry.

20.—Unanimous.

22.—Composition wholly adopted in each parish, viz., St. Helen's, St. Nicholas.

23.—By a deduction of 50 per cent. from the rateable value.

24.—An assessment not exceeding 6*l.* rateable value; none whatever.

25.—In

ANSWERS from ABINGDON—*continued.*

25.—In St. Helen's - - 658 houses.
In St. Nicholas - - 78 „

	£.	s.	d.
26.—St. Helen's - - -	2,689	1	10
St. Nicholas - - -	318	12	8
27.—St. Helen's - - -	112	15	2
St. Nicholas - - -	13	4	6

28.—Fifty per cent. rebate in rateable value.

29.—Poor and highway rates.

30.—In St. Helen's, poor rate - - 658
In St. Helen's, highway rate - 658
In St. Nicholas, poor rate - - 78

	£.	s.	d.
31.—In St. Helen's, poor rate -	2,689	1	10
In St. Helen's, highway rate - - - -	2,689	1	10
In St. Nicholas, poor rate	318	12	8

33.—Fifty per cent. off the rateable value.

34.—Name of each occupier was inserted in every case.

35.—Gross and rateable value are inserted separately, the amount being grouped together; the aggregate amount under composition was charged to the owner.

36.—None.

37.—20 *l.* 3 *s.* 2 *d.* out of 487 *l.* 10 *s.* 9 *d.*, being about 4 per cent.

38.—Nil.

39.—None.

40.—None whatever.

42.—Fifty per cent. off the rateable value.

43.—To the owners when compounded for.

44.—The owners paid direct to the collector.

45. (1.)—Rateable value:

	£.	s.	d.
St. Helen's - -	10,862	7	10
St. Nicholas - -	2,233	11	5

(2.)—At 10 *d.* in the pound for each parish.

	£.	s.	d.
(3.)—St. Helen's, within borough - - -	453	8	3
St. Nicholas, within borough - -	93	1	9
	£. 546	10	–

(4.)—No increase in the number of occupiers rated, as they always appeared on the rate-books as separately assessed, but compounded for by the owners.

46.—Considerable increase, viz.:

	£.	s.	d.
St. Helen, increase -	58	19	3
St. Nicholas, increase -	6	16	2
Total increase within the Borough - -	£. 65	15	5

47.—None have been excused.

48.—The owners are rated to paving and lighting rates on all assessments not exceeding 6 *l.* rateable value, but not compounded for.

49.—It is not.

50.—Thirty-four.

51.—None.

52.—Nil. The whole amount of the rate has been collected.

53.—One assistant collector to assist the original collector, but no remuneration has been given or applied for at present.

54.—Only in the time taken in inquiries at the numerous tenements.

55.—No special arrangement has been made; the rate has been paid in the ordinary course of collection.

56.—Yes; in St. Helen's, 120; in St. Nicholas, 32.

57.—Very migratory, are often changing their residences, generally within the limits of the borough.

58.—Weekly tenancies.

59.—About 700.

60.—None that I am aware of.

61.—No, the occupiers of all houses.

62.—In St. Helen's - - - 80
In St. Nicholas - - - 16
96

63.—I think it is practicable in such a town as this, but it is attended with considerable difficulty, as the occupiers are so frequently changing.

64.—Yes. They were always anxious to exercise the privilege of voting in vestry when an opportunity offered.

Edwin Payne, Mayor.
John Preston, Collector of Rates.

14 May 1868.

ANSWERS FROM ANDOVER.

1.—The parish of Andover only in the municipal borough of Andover, but the parishes of Enham, Knights, and Foxcotte are included in the Parliamentary borough of Andover. The following answers apply only to the municipal borough or parish of Andover, as the rates levied in Enham, Knights, and Foxcotte are quite separate and distinct in every respect from those relating to Andover.

2.—It comprises part of the Andover Union, and is wholly situate within that union.

4.—The churchwardens and overseers for poor rates, the highway surveyors for highway rates,

rates, the pavement commissioners for paving, lighting and cleansing, the vestry and churchwardens for Church rates, the town council for borough rates; no separate rate is, however, made, the amount being paid out of the poor rate by the overseers on the order of the town council.

5.—The Church rate is levied by virtue of common law; the poor and highway rates under the several Acts of Parliament in force relating thereto; the paving, lighting and cleansing rates under a local Act passed in the 55 Geo. 3; the borough rate under the provisions of the Municipal Corporations Acts.

6.—21,282 *l.* 4 *s.*

7.—Poor, highway, pavement, borough (paid out of poor rate) and Church rates.

8.—Poor rates for poor and purposes connected therewith; highway, for maintaining highways; pavement, for paving, lighting, and cleansing; borough, for expenses of police, maintenance of prisoners, &c.; Church, for repairs and expenses connected with church.

9.—Four poor rates, one highway rate, three borough rates, one pavement rate, one Church rate.

10.—Poor rates all at 9 *d.*; highway rate at 4 *d.*; borough rates all made at 2 *d.*, but these were paid out of the poor rates (*see* answer No. 4); pavement rate at 1 *s.*; Church rate at 3 *d.*

	£.	*s.*	*d.*
11.—First poor rate - - -	723	3	3
Second poor rate - -	723	1	7
Third poor rate - -	761	18	2
Fourth poor rate - -	763	19	3
Highway rate - - -	319	6	1
Pavement rate - -	386	1	4
Church rate - - -	158	1	11

Borough rates included in the poor rates; *see* answers Nos. 4 and 14.

12.—4 *s.* 7 *d.* in the pound.

13.—3,835 *l.* 11 *s.* 7 *d.*

14. The borough rates, amounting to 640 *l.*, were paid out of the poor rates, as above stated.

15.—Each rate has a separate form. The form of poor rate is fixed by the Poor Law Board, that of highway rate by Highway Act. The paving rate contains the names of the occupiers, description of property, rateable value of same, and the amount of the assessment; the Church rate, names, property, and amount of rate. No rate made for borough rate, but paid out of poor rate as before stated.

16.—Paving rate collected by a paid officer, at a salary of 10 *l.* per annum; the other rates by the several parish officers; but a paid collector is about to be appointed who will collect all the other rates.

17.—*See* preceding answer.

18. Small Tenements Act, 13 & 14 Vict. was in force before the passing of the Reform Act of 1867. Poor and highway rates compounded for.

19.—Extract from vestry book, at a meeting held on the 19th July 1851: "It is resolved, declared and ordered by this vestry that the owners of tenements in this parish, the yearly rateable value whereof shall not exceed 6 *l.*, shall henceforth be rated and assessed to the rates for the relief of the poor in respect of such tenements instead of the occupiers thereof, under the provisions of the above-mentioned Act of 13 & 14 Vict. c. 99.

(signed) "*John B. Mundy*, Chairman."

20.—There was a poll of the ratepayers on the subject, resulting as stated in preceding answer.

22.—The system of composition was adopted throughout the borough.

23.—Quarter allowed as provided by 13 & 14 Vict. c. 99, or half on composition by owner, according to said Act.

24.—6 *l.* and under rateable value. No.

25.—709.

26.—2,385 *l.*

27.—89 *l.* 8 *s.* 9 *d.*; all the owners compounded at one-half of the rate.

28.—44 *l.* 14 *s.* 4½ *d.*

29.—The highway rate only.

30.—709.

31.—2,385 *l.*

32.—39 *l.* 15 *s.*

33.—19 *l.* 17 *s.* 6 *d.* All the owners compounded at one-half of the rate.

34.—Generally the owners' names only inserted, and number and situation of tenements; but in some cases the tenants' names were also inserted. Altogether, 709.

35. No, not where the owner had several cottages; they were grouped together and rated at one aggregate sum, according to the assessments, as shown by the valuation list; but in some cases where the landlord had only one or two cottages the assessment was separately inserted.

36.—None.

37.—None.

38.—None.

39.—Five.

40.—The landlord was always rated or under composition, and no such practice existed.

44.—Direct to the overseer.

45. (1.)—20,735 *l.* 19 *s.* 9 *d.*
(2.)—9 *d.*
(3.)—761 *l.* 18 *s.* 2 *d.*
38 *l.* 16 *s.* 7 *d.*
(4.)—709.

46.—All collected, except the sum of 5 *l.* 12 *s.* 2 *d.*, but it is considered greater difficulty will be experienced in collecting future rates, and consequently larger arrears will result.

47.—None.

48.—None.

49.—The persons assessed are not summoned, but on appearing before the justices the rates are excused.

50.—Upwards of 50.

51.—None.

52.—5 *l.* 12 *s.* 2 *d.*; most of which it is anticipated will be collected, the arrears being carried forward to and included in the next rate.

53.—Not at present; but a paid collector is about

ANSWERS from ANDOVER—*continued.*

about to to be appointed in consequence of the increased duties and difficulty of collection.

54.—A great deal of time and care was necessary in ascertaining the names of the newly-rated occupiers.

55.—No.

56.—None that are known.

57.—Population nearly stationary.

58.—Usually by the week, and the rents payable weekly.

59.—Between 700 and 800.

60.—None.

62.—This cannot at present be estimated.

63.—Yes, with great care being exercised.

64.—No.

ANSWERS FROM ASHBURTON.

1.—Ashburton.

2.—Part of a union; Newton Abbot.

3.—Thirty-eight.

4.—Overseers and churchwardens.

5.—The General Poor Law Acts and the Union Assessment Committee Act of 1862.

6.—10,783 *l.* 0 *s.* 6 *d.*

7.—Two.

8.—Poor rate and lighting and watching rate.

9.—Four:—three poor rates; one lighting and watching rate.

10.—

	s.	*d.*
April poor rate	1	–
October poor rate	1	–
November lighting and watching rate	–	3
February poor rate	–	6

11.—

	£.	*s.*	*d.*
April rate	535	10	8
October rate	536	1	7½
Lighting and watching rate	132	18	–
February rate	267	19	8½

12.—2 *s.* 9 *d.*

13.—1,472 *l.* 10 *s.*

14.—Amount paid in county and police rates during the year, 223 *l.* 13 *s.* 7¾ *d.*

15.—Yes.

16.—One parish, and one paid collector.

17.—Yes.

18.—None.

22.—No system of composition ever adopted.

34.—No; 277.

35.—Separately in most cases; grouped in a few.

36.—Three summonses and one distress warrant.

37.—50 *l.* 16 *s.* 7½ *d.*, about 8½ per cent.

38.—1 *l.* 8 *s.* 2½ *d.*

39.—None.

40.—No.

42.—No.

43.—None used.

44.—Owner paid direct.

45. (1.)—10,717 *l.* 17 *s.* 1 *d.*
(2.)—1 *s.*
(3.)—536 *l.* 1 *s.* 7½ *d.*
(4.)—171.

46.—About the same.

47.—One; male; 1 *l.* 8 *s.* 10½ *d.*

48.—Landlords rated for houses let out in separate parts.

49.—No.

50.—None.

51.—None.

52.—25 *l.* 13 *s.* 10¾ *d.* will be collected soon.

53.—No; 5 *l.* added for one year to the collector's salary.

54.—Not many.

55.—No.

56.—Landlords have paid for some occupiers rated. About 38.

57.—Population declining by inhabitants leaving and going beyond the limits of the borough.

58.—Generally by the month. Payable monthly.

59.—About 170.

60.—Yes; about 67.

61.—Yes.

62.—Cannot say.

63.—Not without much difficulty.

App. No. 12.

ANSWERS FROM BOLTON-LE-MOORS (LANCASHIRE).

District Rate, 1867-8.

The Board of Health Acts are in force in this borough, and the rates for scavenging, &c., and repairing highways are levied under the powers given by those Acts.

The rate is levied upon and collected in full from the occupier once each year.

The two collectors are each paid 100 *l.* a year, and the rate clerk is paid 80 *l.* a year, and they do not collect any other rate.

The district rate-book is as near as may be a fair copy of the last made poor rate-book.

The purposes of the rate are, lighting street lamps, sweeping streets, removal of night-soil and refuse, fire engines, and repairs of sewers and streets.

	Great Bolton.	Little Bolton.	Haulgh.	Total of the Parliamentary and Municipal Borough.
Gross Value - - -	£. 137,908	£. 93,604	£. 7,691	£. 239,203
Nett Value - - - -	£. 113,323	£. 78,273	£. 6,162	£. 197,758
Amount of Rate levied - -	£. 6,109	£. 5,852	£. 517	£. 12,478
Amount in the £. - -	1 *s.* 1 *d.*	1 *s.* 6 *d.*	1 *s.* 8 *d.*	4 *s.* 3 *d.*
Number of Assessments -	9,328	6,245	445	16,018

The loss from empties, bankruptcies, and other causes is about 4 per cent.

The form of rate is according to the schedule of the Act, and differs from the poor rate.

All the small tenements are paid for weekly.

It is all but impossible to keep the rate-book accurate in respect of the names of occupiers, because of the frequency of the change of tenant.

There were 211 persons excused payment of the district rate, last year, in Great Bolton, 76 in Little Bolton, and nine in Haulgh, on the ground of poverty; and the amount excused was 61 *l.* 19 *s.* 10½ *d.*

Seven Acres Field, Bolton.
27 April 1868.

W. Williamson,
Borough Treasurer.

ANSWERS FROM BOSTON.

1.—Boston, part of Skirbeck, and hamlet of Skirbeck Quarter.

2.—It forms part of a union only; Boston Union.

3.—Forty-three, besides those named in answer to question No. 1.

4.—The borough justices, on application of the overseers of poor; local board; court of sewers; the borough justices, on application of surveyors of highways.

5.—Poor Law Statutes; Local Government Act, 1858, 3 & 4 Will. 4, c. 22.

6.—42,209 *l.* Boston.

7.—Poor rate, general district rate, dike-reeve rate, highway rate, drainage rate.

8. *Vide* answer to No. 7.

9.—Two poor rates, one general district rate, one dike-reeve rate, two highway rates, one drainage rate.

10.—In Boston:

	s.	*d.*
Poor rate - - - -	3	2
General district rate - -	2	6
Highway rate - - -	1	6
Drainage rate - - -	—	3
Dike-reeve rate - - -	—	2

11.—Boston poor rate, 6,272 *l.* 12 *s.* 7 *d.*

12.—Boston, 7 *s.* 7 *d.*

14.—Watch rate, 506 *l.* 1 *s.* 5 *d.*, county.

15.—No. *See* forms sent herewith, marked (A.) and (B.) (pp. 291, 292).

16.—All paid officers; six officers paid by salary.

17.—By separate collectors.

18.—Small Tenements Act of 1850, as to poor and highway rates; Local Government Act, 1858.

19.—*See* extract from vestry book, 22nd September 1850, and 26th September 1850, marked (C.), and provisional order marked (D.), sent herewith (p. 292).

20.—Not resisted.

21.—No Local Act.

22.—Adopted by parish of Boston; total rateable value, 42, 029 *l.*

Not adopted in Skirbeck; total rateable value, *l.*

23.—If under composition charged one-half, whether premises occupied or unoccupied. If not under composition, charged three-fourths when occupied.

24.—Six

ANSWERS from BOSTON—*continued.* App. No. 12.

24.—Six pounds. Not aware of any cases.

25.—Boston, 2686.

26.—Boston, 9091 *l.* 10 *s.*

27.—Boston, 909 *l.* 3 *s.*

28.—Boston, 389 *l.* 7 *s.* 6 *d.*

29.—General district, highway, and drainage rates.

30.—The above district rates are assessed upon separate tenements, with liberty of compounding, as in the poor rates.

31 to 33.—*See* answer to question 30.

34.—The name of every occupier was inserted.

35.—Separately inserted.

36. Boston, none.

37.—Boston, 52 *l.* 14 *s.* 6 *d.*, uncollected, 2½ per cent., on whole rate.

38.—Boston, 1 *l.* 3 *s.* 7 *d.*

39.—Boston, five.

40.—None.

41.—No arrangement.

42.—*Vide* answer to question No. 23.

43.—Demand made on owner.

44.—Owner paid direct to collector.

45. (1.)—Boston, 42,029 *l.*
(2.)—Boston, 2 *s.*
(3.)—Boston, total amount assessed, 4,056 *l.* 19 *s.* 8 *d.*; increase, 389 *l.* 7 *s.* 6 *d.*
(4.)—Boston, 2,516.

46.—Boston, less in proportion; 120 *l.* 17 *s.* 8 *d.* diminution.

47.—Boston: Females - - - 210
Males - - - - 207
Total - - - 417

Amount excused, 122 *l.* 10 *s.*

48.—General district, highway, and drainage rates.

49.—Partially so.

50.—Boston, 255.

51.—Boston, 31.

52.—Boston, arrears 2 *l.* 8 *s.*, will probably not be collected; may be considered as finally closed.

53.—An additional collector employed at 50 *l.* each rate; likely to be permanent if the present law remains in force.

54.—Considerable care and labour involved in making inquiries from time to time.

55.—No.

56.—Not aware of any.

57.—Frequent changes, mostly within the limits of the borough.

58.—Usually by the week.

59.—Boston, 1,800.

60.—None.

61.—There are none.

62.—Boston, about 400.

63.—The rate-book cannot be kept accurate in respect of the names of occupiers, on account of the changes of occupation continually going on.

64.—Not any.

F. T. White, Town Clerk of Boston.

(A.)

FORM OF RATE BOOK.

Parish of . Rate made the day of 186 .

Number.	ARREARS.		RATE.									COLLECTION.						
	Due, or if excused.	If excused, write the word "excused."	Name of Occupier.	Name of Owner.	Description of Property rated.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.	Rate at in the Pound.	Amount of Rate Assessed upon and payable by the Occupier by virtue of the Statute or Statutes in that behalf.	Recoverable Arrears of former Rates.	Total Amount to be Collected.	Amount actually Collected.	Uncollected at balancing this Book.			
															Recoverable Arrears at balancing the Book.	Irrecoverable at balancing the Book.		
																Amount legally excused.	Otherwise not recoverable.	
																	Amount.	Causes.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	£. s. d.						A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	

ANSWERS from BOSTON—*continued.*

(B.)

FORM OF RATE BOOK.

General District Rate, made by the Local Board of Health for the District of this day of 18 , at in the Pound.

Number of Assessment.	Name of Occupier.	Name of Owner.	Description of Property Rated.	Name or Situation of the Property.	Estimated Extent.	Full Net Annual Value stated in Poor's Rate.	Assessable Value.	Rate at in the Pound on Houses.	Rate at in the Pound on Land.	Amount of Composition payable by Owner.	Increase from Proportion of Rate payable in respect of Property occupied after making Rate, and from other Causes.	Recoverable Arrears of former Rates.	Total Amount to be Collected.	Total Amount Collected.	DEDUCTIONS.							Recoverable Arrears at Balancing the Book.
															Deduction on Account of previous Drainage.	Amount of Rate Unpaid in respect of Void Property.	Decrease on Composition.	Amount allowed off by Appeal.	Remitted on Account of Poverty.	Otherwise not Recoverable.	Total of Deductions.	
					A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.

(C.)

EXTRACT FROM VESTRY BOOK.

PARISH of BOSTON, in the County of Lincoln.

Boston, 22 September 1850.

NOTICE is hereby given, that there will be a vestry meeting of this parish, holden in the usual vestry room, on Thursday next, the 26th instant, at 12 o'clock at noon, for the purpose of declaring and ordering that the owners of tenements of such parish the yearly rateable value whereof shall not exceed 6 *l.*, shall be rated and assessed to the rates for the relief of the poor in respect of such tenements, instead of the occupiers thereof, pursuant to the statute of the 13th and 14th of Victoria, chapter 99.

Thomas Wise, jun.
Henry Thomas Harrap.
William Simonds.
} Churchwardens.

Henry Strawson.
Charles Whitworth.
Joseph Shephard.
John Hall.
} Overseers.

Vestry Room, Boston, 26 September 1850.

AT a meeting held pursuant to the aforegoing notice, for the purpose of assessing owners of small tenements instead of the occupiers,—

Resolved, That this meeting adopts the provisions of the Act 13 & 14 Vict. c. 99, entitled "An Act for the better Assessing and Collecting the Poor Rates and Highway Rates in respect of Small Tenements," in this parish.

Which resolution was carried unanimously.

Thomas Wise, jun.
J. Noble.
James Grant.
Morris Cooper.
Fawcett Fothergill.

(D.)

BOSTON.

PROVISIONAL ORDER repealing and altering Parts of Local Acts in force within the District of the Boston Local Board.—Local Government Act, 1858, sec. 77.

WHEREAS the Mayor, Aldermen, and Burgesses of the Borough of Boston, in the County of Lincoln, acting as the Local Board in and for the District of Boston, in which "The Local Government Act, 1858," has been duly adopted, have, in pursuance of the said Act, presented a Petition to the Right honourable T. Sotheron Estcourt, as one of Her Majesty's then Principal Secretaries of State, praying for the alteration and partial repeal of certain Local Acts of Parliament in force within the said district, having relation to the purposes of the said Local Government Act,

Act, and not conferring powers or privileges upon any corporation, company, undertakers, or individuals for their own pecuniary benefit; that is to say,—

An Act passed in the Sixteenth year of the reign of His late Majesty King George the Third, Chapter twenty-five, intituled "An Act for lighting and watching the streets, lanes, and other public passages and places within the Borough of Boston, in the County of Lincoln, and for removing and preventing nuisances, annoyances, and obstructions therein."

An Act passed in the Forty-sixth year of the reign of His said Majesty King George the Third, Chapter forty-one, intituled "An Act for amending and rendering more effectual an Act passed in the Sixteenth year of His present Majesty, for lighting and watching the streets, lanes, and other public passages and places within the Borough of Boston, in the County of Lincoln, and for removing and preventing nuisances therein."

An Act passed in the Thirty-second year of the reign of His said Majesty King George the Third, Chapter eighty, intituled "An Act for better paving, cleansing, and otherwise improving the Borough of Boston, in the County of Lincoln." And

An Act passed in the Forty-sixth year of the reign of His late Majesty King George the Third, Chapter forty, intituled "An Act for amending and rendering more effectual An Act passed in the Thirty-second year of His present Majesty, for better paving, cleansing, and otherwise improving the Borough of Boston, in the County of Lincoln."

And whereas, in pursuance of the said Local Government Act, inquiry has been directed in the said District in respect of the several matters mentioned in the said Petition.

And whereas it appears expedient to issue a Provisional Order in relation to the said matters, but no such Order can be valid without confirmation by Parliament.

Now, therefore, in pursuance of the powers vested in me by the said Local Government Act, I, as one of Her Majesty's Principal Secretaries of State, do, by this Provisional Order, under my hand, direct that from and after the passing of any Act of Parliament confirming this Order—

1.—The parts of the said Local Acts specified in the Schedule hereunto annexed shall be repealed.

2.—The powers, authorities, and duties of the Commissioners for the time being, acting in execution of all or any of the said Local Acts, shall cease; and such of them as are granted or imposed by the unrepealed parts of the said Local Acts shall, so far as they are not repugnant to, or inconsistent with, the said Local Government Act, or this Order, or any bye-law which shall be lawfully made under the said hereinbefore last-mentioned Act, be transferred to the said Local Board, and the officers and servants of the said Local Board, and shall be exercised as if they had been granted or imposed by the said last-mentioned Act, and for this purpose the unrepealed parts of the said Local Acts shall be incorporated with the said Local Government Act as adopted by the said Borough, and all places within the limits of the said Borough shall be subject to the unrepealed parts of the said Local Acts.

3.—All property and estate of the Commissioners acting in the execution of the said Local Acts shall be transferred to the said Local Board, and shall, as near as circumstances will permit, be held by the said Local Board upon the same trusts, and for the same purposes, as by such Commissioners.

4.—All debts, monies, and securities for money contracted or payable by such Commissioners, shall be satisfied by the said Local Board out of such parts of the said transferred property and estate as would have been chargeable therewith, if this Order had not been made; and shall be paid and satisfied by the said Local Board, as by such Commissioners.

5.—Provided always, that if such property and estate be insufficient for that purpose, the deficiency shall be charged upon the rates leviable under the said Local Government Act, 1858, in the parts only which would have been chargeable with such deficiency if this Order had not been made.

6.—If the office of clerk to the Commissioners acting in execution of all or any of the said Local Acts shall, by reason of the transfer of the powers of the said Commissioners to the said Local Board, be superseded, or if the said clerk shall at any time within the space of three years next after the passing of an Act confirming this Order, except for misconduct, be removed from such office, and not be employed and retained in an office of equal value by the said Local Board, the said clerk shall be entitled to have an adequate compensation for the profits, salary, and emoluments of the said office; the said compensation to be by way of annuity or otherwise, and to be assessed by the Commissioners of Her Majesty's Treasury, upon the report of the said Local Board, to be made within three months after any such person shall have been superseded in his office, founded upon a declaration made by such person, setting forth the salary, profits, and emoluments derived by him and his predecessors for every year during a period of five years next before the day when he shall have ceased to hold such office, and such other evidence as the said Local Board may require as to the amount, nature, and particulars of such profits, and in assessing the same regard shall be had to the manner of his appointment to such office, and his term therein; and the said Local Board shall, from time to time, pay to the person entitled to compensation out of general district rates the money which shall, upon such report,

report, and any appeal or reclamation against the same, be finally awarded by the Commissioners of Her Majesty's Treasury, as the same shall become due and be payable.

Given under my hand this eighteenth day of April 1860.

(signed) *G. C. Lewis.*

Schedule to which this Order refers.

The parts of the Local Acts hereinbefore referred to in this Order to be repealed are as follows; that is to say,

All the sections of the Boston Lighting and Watching Act, 16 Geo. 3, c. 25, save and except the sections respectively numbered 12 and 24.

All the sections of the amended Boston Lighting and Watching Act, 46 Geo. 3, c. 41, save and except section 1.

All the sections of the Boston Paving Act, 32 Geo. 3, c. 80, save and except the sections repectively numbered 12 and 34.

And all the sections of the amended Boston Paving Act, 46 Geo. 3, c. 40, save and except section 9.

ANSWERS from BRIDGWATER.

1.—Part of the parish of Bridgwater only.

2.—Part of a union only; Bridgwater Union.

3.—Forty-one parishes.

4 and 5.—The mayor, aldermen, and burgesses, the churchwardens and overseers of the poor, 43 Eliz. c. 2, s. 1; the trustees of the Bridgwater Market House Act, 7 Geo. 4; and also the Bridgwater Market and Fairs Act, 1857. The Waywardens, 5 & 6 Will. 4, c. 50, s. 45.

6.—27,945 *l.* 5 *s.*

7.—Five.

8.—For the relief of the poor; for the repairs of the highways; for the borough fund; for lighting, paving, and cleansing the borough; for watching the borough.

9.—Six in all, including two poor rates.

10. The poor rates, 9 *d.* each; the highway rate, 2 *d.* each; the borough rate, 6 *d.* each; the lighting, paving, and cleansing rate 10 *d.* each; the watch rate 4 *d.* each.

11.—

	£.	s.	d.
The first poor rate -	27,429	15	–
The second poor rate -	*27,945	5	–

* Increased through new property.

	£.	s.	d.
The highway rate -	27,429	15	–
The borough rate -	27,458	10	–
The lighting, &c. -	26,138	5	–
The watch rate -	27,001	15	–

12.—3 *s.* 4 *d.*

13.—163,403 *l.* 5 *s.*

14.—No.

15.—It is so.

16 and 17.—The assistant overseer collects the poor rate and borough rate, at a yearly salary, which is paid out of the poor rate; he also collects the highway rate, and lighting, paving, and cleansing rate, on commission, which is taken from the respective rates.

The watch rate is collected by another person on commission, which is also taken from the rate.

18.—The Small Tenements Act, 13 & 14 Vict. c. 99, whereby the owners were rated instead of occupiers.

19.—*See* the following Paper.

"Bridgwater Vestry Book.

"Copy Resolution passed at a Vestry Meeting held under Notice, dated 24th August 1850.

"Moved by Mr. John Murlis; seconded by Mr. George Knight,

"That we the inhabitants of Bridgwater, in vestry assembled, do, in pursuance of the power and authority vested in us, in and by the 13 & 14 of Vict. c. 99, declare and order, that the owners of tenements situate in the parish of Bridgwater, the yearly rateable value whereof shall not exceed 6 *l.*, shall be rated and assessed to the rates for the relief of the poor, in respect of such tenements, instead of the occupiers thereof.

"Carried unanimously.

"*T. G. James*, M.A., Chairman."

20.—It not was objected to.

21.—*See* the following Paper.

Copy of Section 23 of the Bridgwater Markets and Fairs Act, 1857.

"After the passing of this Act, the owners of all tenements, whether occupied or unoccupied, the yearly rateable value whereof shall not exceed 6 *l.*, shall be rated and assessed at one-half of such yearly value, to the rates made by the trustees under the recited Act, as amended by this Act, and this Act, in respect of such tenements, instead of the occupiers thereof; and the same shall be recoverable in the like manner as is provided by the 13 & 14 Vict. c. 99, with respect to poor rates on small tenements; and the words and expressions 'tenements' and 'owners,' to which by that Act meanings are assigned, shall in this Act have the same respective meanings."

22.—There is only one parish.

23.—The full rateable value is entered in the rate-book, and the owner allowed one-half of the amount of the rate.

24.—6 *l.* rateable, and under.

None.

25.—1,600.

ANSWERS from BRIDGWATER—*continued.* App. No. 12.

25.—1,600.

26.—6,750 *l.*

27.—253 *l.* 2 *s.* 6 *d.* } For one rate only.
28.—126 *l.* 11 *s.* 3 *d.* }

29.—All the before-mentioned rates, except the watch rate.

30.—1,600.

31.—6,750 *l.* each.

32.—492 *l.* 13 *s.* 3 *d.*

	£.	s.	d.
33.—Lighting, &c. - -	138	12	10
Borough rate - -	79	19	10½
Highway rate - -	27	13	11

34.—The owner's name only. 1,600.

35.—Grouped together, and rated at one aggregate sum to each owner in the poor rate, but inserted separately in the *valuation list.*

36.—Twelve summonses and one distress warrant.

37.—None uncollected.

39.—None.

40.—None.

42.—The tenements were assessed at their full value, and the owners were allowed one-half of the amount of the rate.

43.—Direct to the owner.

44.—Direct to the collector.

45. (1.)—27,945 *l.* 5 *s.*

(2.)—9 *d.*

(3.)—1,047 *l.* 19 *s.*

No increase in the assessment.

(4.)—1,600.

Bridgwater, 7 May 1868.

46.—The amount of the rate is collected, and is less in proportion to the last poor rate by the sum of 125 *l.*

47.—Males - - - - - 378
Females - - - - - 121

499

Amount excused - 64 *l.* 15 *s.* -¾ *d.*

48.—The highway rate, and the lighting, paving, and cleansing rate.

49.—No.

50.—641.

51.—Thirty-six.

52.—(*See* answer to Question 46.)

53.—None at present.

54.—The collector had to call at every tenement, and ascertain the name of the occupier.

55.—None.

56.—None.

57.—The working classes are, as a body, continually changing their residences either within the limits of the borough or beyond.

58.—The greater portion by the week, and the rents to be paid weekly, but a few by the month.

59.—The whole.

60.—None.

62.—From the time the collector went round to ascertain their names, to the time he called for the rate (about three months), there were over 300 changes.

63.—It is quite impossible. (*See* answer to Question 62).

64.—None.

William Plowman, Assistant Overseer.

ANSWERS FROM BRISTOL INCORPORATION.

1.—St. John, St. Nicholas, St. Paul, Temple, Castle Precincts, St. Augustine, St. Michael, St. Leonard, St. Philip and Jacob, St. Thomas, St. Stephen, St. James, All Saints, St. Peter, Christchurch, St. Mary-le-Port, St. Werburgh, St. Ewen, St. Mary Redcliff.

2.—Yes. Bristol Union, Clifton Union, and Bedminster Union.

4.—The Corporation of the Poor.

5.—Local Acts, 3 Geo. 4, c. 24; 1 Will 4, c. 4; 1 Vict. c. 86.

6.—254,021 *l.*

7.—Four.

8.—First, rate for the relief of the poor; second, rate for improving the harbour; third, a rate for the borough; fourth, a rate in the nature of a borough rate, for the purposes of the "Bristol Dock Act, 1848."

9.—Seven.

10.—Two poor rates, 1 *s.* 6 *d.* and 1 *s.* 6 *d.*; two harbour rates, 1½ *d.* and 1½ *d.*; two borough rates, 9½ *d.* and 2 *d.*; and one borough dock rate, 4 *d.*

11.—

Poor Rate.	Harbour Rate.	Borough Rate.	Borough Dock Rate.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
19,060 2 6	1,588 6 10½	10,059 10 2½	4,235 11 8
19,056 13 6	1,588 1 1½	2,117 8 2	—
38,116 16 -	3,176 8 -	12,176 18 4½	4,235 11 8

12.—4 *s.* 6½ *d.*

13.—57,705 *l.* 14 *s.* 0½ *d.*

14.—None.

15.—Yes.

16.—Paid officers.

17.—Yes.

ANSWERS from BRISTOL INCORPORATION—*continued.*

App. No. 12.

18.—Local Act for all rates, viz., 3 Geo. 4, c. 24.

19.—Nil.

20.—Nil.

21.—3 Geo. 4, c. 24, s. 57: "And be it further enacted, that when the yearly rent or value of any houses, tenements, or hereditaments within the said city and county of the city of Bristol, shall not amount to twenty pounds, or where any houses, tenements, or hereditaments, whatever the yearly rent or value of the same may be, shall be let to any weekly or monthly tenants, or in separate apartments, furnished or unfurnished, the rents whereof shall become payable or be collected at any shorter period than quarterly, then and in every such case it shall and may be lawful to and for the persons making any rate or assessment by virtue of this Act, in and by any such rate or assessment so to be made as aforesaid, at their discretion to rate and assess the landlord or landlords, owner or owners, of all and every or any such house or houses, tenement or tenements, hereditament or hereditaments, in the said city and county, for the payment of such several rates or assessments, rate or assessment, hereby authorised to be made; and in each and every such case the landlord or landlords, owner or owners, of all and every such houses, tenements, and hereditaments respectively, shall from thenceforth and until the expiration of the current year for which such rates or assessments, rate or assessment, shall be made, be deemed and taken, for the purposes of this Act, to be the occupier and occupiers of such premises, and shall thereupon be rated to, and from time to time shall pay or cause to be paid, such rates and assessments charged upon the same respective premises, according to a fair and equal assessment to be made upon and in respect of the same; and upon non-payment thereof, the said collectors are, and each and every of them is, hereby authorised to levy the same by distress and sale of the goods and chattels of such landlord or landlords, owner or owners, wheresoever the same may be found respectively: Provided always, that the goods and chattels of all and every person or persons renting or occupying any such house, tenement, or hereditament, or any part or parts thereof, the rate or rates, assessment or assessments, whereof the landlord or landlords, owner or owners, is and are hereby made liable and subject to as aforesaid, shall be liable at all times to be distrained and sold for payment of so much of the said rates or assessments, and of all arrears thereof, as became due upon the said premises during the time of his, her, or their occupancy only, but no such occupier or occupiers shall at any time be required to pay, or be subject or liable to pay, any greater sum for or towards the discharge of the said rates or assessments, or any of them, and the arrears thereof, than the amount of the rent actually due by such occupier or occupiers to the landlord or landlords, owner or owners, of the premises so occupied by him, her, or them: Provided also, that each and every of such occupier who shall pay any such rate or rates, assessment or assessments, or any arrear thereof, or upon whom the same shall be levied, shall and may from time to time deduct the amount of the sum which shall be so paid or levied from the rent then due, or at any time thereafter to be due, from him, her, or them, to the respective landlords or owners of the premises, and the receipt for such payment shall be a good and sufficient discharge to such occupier or occupiers (or to his, her, or their landlord or landlords) for so much money as he, she, or they shall pay in the manner directed by this Act: Povided always, that nothing herein contained shall extend, or be construed to extend, to authorise the assessment of any such landlord or landlords, owner or owners, in respect of any house, tenement, or hereditament, the yearly rent or value whereof shall not amount to twenty pounds, which shall be *bonâ fide* let by such landlord or landlords, owner or owners, to the immediate occupier thereof, for the period of one year at the least, and the rent whereof shall not be reserved at shorter periods than by quarterly payments, or be collected or received, in the whole or in part, until the expiration of the current quarter."

22.—Adopted wholly.

23.—Owners of property, at a rateable value of 8 *l.* and under, allowed to compound at half the assessment.

24.—8 *l.* rateable value. No.

25.—2,969.

26.—13,533 *l.*

27.—1,127 *l.* 15 *s.*

28.—Half.

29.—All the rates assessed and collected with poor rates were compounded for.

30.—2,960.

31.—13,533 *l.*

32.—281 *l.* 18 *s.* 9 *d.*

33.—Half.

34.—Occupiers' names supposed to be inserted.

35.—Each tenement assessed separately, except in one parish.

36.—1,409 summonses, and 428 warrants.

37.—1,956 *l.* 12 *s.* 3½ *d.*, or 7·5669 per cent.

38.—691 *l.* 3 *s.* 10½ *d.*

39.—39.

40.—No such practice.

41.—Nil.

42.—Tenements not assessed at a lower value, but one half the assessment as a rule was received.

43.—Demand note left with the person rated.

44.—The owner paid direct to the collector.

45. (1).—25,429 *l.*

(2.)—1 *s.* 6 *d.*

(3.)—19,060 *l.* 2 *s.* 6 *d.* There is no increase in the assessment, in consequence of the abolition of the system of compounding, as the occupier used to be fully assessed.

(4.)—1,113.

46.—Greater. Increase not exactly known, but estimated from 1½ to 2 per cent.

47.—63 males, 81 females. 75 *l.* 16 *s.* 7 *d.*

48.—None.

49.—No.

49.—No.

50.—2,679.

51.—462.

52.—2,779 *l.* 11 *s.* 9 *d.* on 17th April 1868. A little more will be collected; rate will be closed 5th September 1868.

53.—No.

54.—No difficulty; but the labour has been considerable.

55.—No.

56.—Many landlords have made arrangements whereby the tenants pay a small sum weekly by way of rent in respect of the rates, or an agreed portion thereof; and the landlords then arrange to pay the rates. A majority of landlords have done this. The number of occupiers affected cannot be given.

57. Nearly so; the working classes change their residence frequently both in and out of the city.

58.—Yes; weekly as a rule.

59.—3,012

60.—149.

61.—Yes.

62.—1,259; not much greater.

63. More accurately than was the case under the compounding system. The collectors did not trouble much in that case, except to have the owner's name right.

64.—In consequence of the mode in which the guardians are elected here, it is impossible to say whether this class of persons did or did not vote to any great extent on the last occasion; but in Bristol they had the right of voting under the old system, and, as a rule, did not trouble themselves about exercising the privilege.

6 May 1868.

Edward G. Doggett,
Clerk to the Guardians of the Poor of the City of Bristol.

ANSWERS FROM BURY (LANCASHIRE).

1.—Bury and part of Elton.

2.—One Union: Bury Union.

3.—Radcliffe parish.

4.—The Overseers of the Poor; the Bury Improvement Commissioners.

5.—The Bury Improvement Act, 1846.

6.—116,764 *l.* 17 *s.* 6 *d.*

7.—Poor rate; general improvement rate; sewer rate; burial rate.

8.—Relief of the poor; general improvement; sewer improvement; cemetery.

9.—Two poor rates; one general improvement rate; one sewer rate; one burial rate.

10.—2 poor rates - at 9 *d.* in the pound each.
1 general rate at 9 *d.* „ „
1 sewer rate - at 6 *d.* „ „
1 burial rate - at 3 *d.* „ „

	£.	*s.*	*d.*
11.—1st. Poor rate - -	95,391	17	–
2nd. ditto - - -	95,694	–	–
Improvement, &c. - -	116,764	17	6

12.—*See* No. 10.

13.—*See* No. 11.

14.—County rate, 1,171 *l.* 12 *s.* 9*d.*

15.—The same form.

16.—Paid officers.

17.—Collector of poor rates, and collector of improvement rates.

18.—Bury Improvement Act, 1846.

19 to 33.—None.

34.—All occupiers are rated, and not owners.

35.—Each assessment separately.

36.—184 summonses; 25 distress warrants.

	£.	*s.*	*d.*
37.—Amount of rate - - -	3,600	10	4
Uncollected - - -	93	13	7
	£. 3,506	16	9

38.—None.

39.—Thirty-one persons.

40 to 42.—None.

43.—Yes.

44.—The tenants pay.

	£.	*s.*	*d.*
45. (1.)—Bury - - -	96,594	–	–
Part of Elton - -	20,170	17	6
	£. 116,764	17	6

(2.)—9 *d.* in the pound.

(3.)—No increase.

(4.)—No increase.

46.—No increase.

47.—Eight males, 23 females.

48.—No.

49.—None summoned to get the rate excused.

50.—194 summonses.

51.—30 distress warrants.

52.—31 *l.* 11 *s.* 10 *d.*, and will close 29th September 1868, and receive 27 *l.* of the same.

App. No. 12.

ANSWERS from BURY (LANCASHIRE)—*continued.*

53.—No increase of assistant overseers or collectors. The collector has made application for an increase of salary to the guardians, but was refused.

54.—No difficulty. Always rated.

55.—No.

56.—None.

57.—The population is increasing. The change of residence is very frequent both in and beyond the limits.

58.—As a rule, the small tenements pay weekly.

59.—All tenements are let weekly under 10 *l.* per year.

60 and 61.—None.

62.—Two rates per year, and 1,000 changes in each rate.

63. Yes.

64.—None.

James Park,
Chairman of the Bury Improvement Commission.

ANSWERS FROM CAMBRIDGE.

1.—All Saints, St. Andrew-the-Great, St. Andrew-the-Less, St. Benedict, St. Botolph, St. Clement, St. Edward, St. Giles, St. Mary-the-Great, St. Mary-the-Less, St. Michael, St. Peter, Holy Sepulchre, Holy Trinity.

2.—One union only; Cambridge Union.

4. The town council, the improvement commissioners, and the board of guardians.

6.—119,713 *l.*

7.—Borough rate, lunatic asylum rate, improvement commissioners, or paving and lighting rate, poor rates, and Church rates.

8.—Borough rate made to pay expenses of police force and other expenses of the borough. Asylum rate may to pay the borough quota of expenses of lunatic asylum. Improvement rate made to pay expenses of paving and lighting, &c.

9.—Cannot say.

10 to 13.—Do not know.

14.—6,700 *l.* 5 *s.* 4 *d.* is paid out of the poor rate annually for police force, and 837 *l.* 10 *s.* 8 *d.* is paid out of the poor rate annually as the contribution of the borough towards the lunatic asylum.

15.—The forms vary.

16.—By paid officers, who are paid by the guardians of the poor for collecting poor rates; by the improvement commissioners, for collecting the paving and lighting rate, and by the churchwardens for collecting the Church rates.

17.—In most, if not all, by separate collectors.

18.—13 & 14 Vict. c. 99.

22.—Adopted by all the parishes within the borough.

23.—*See* Act.

24.—6 *l.* I am not aware of any cases in which houses let for a higher rental than were compounded for.

25 to 27.—Cannot say.

28.—*See* Act, 13 & 14 Vict. c. 99.

29.—Poor rates only.

30 to 31.—Cannot say.

33.—*See* Act, 13 & 14 Vict. c. 99.

34.—The name of every occupier was inserted in each poor rate.

35.—The assessment was inserted separately for each tenement in the poor rate.

36.—No means of knowing.

37.—I do not know.

38.—Cannot say.

39.—I do not know.

40.—If owners were not under composition, they were not allowed to arrange with overseers or collectors for payment of rates on behalf of their tenants.

45. (1.)—Cannot say.
(2.)—
(3.)—Cannot say.
(4.)—I have no means of knowing.

46.—The amount of the rates to be collected is greater now than prior to the passing of the Act, 1867.

47.—No means of knowing.

48.—None.

49.—It is the practice of the overseers to make out a list of persons to be excused, which list they sign and lay before the justices of the peace, who excuse the parties.

50 to 52.—I cannot say.

53.—No increase of assistant overseers or collectors since Act, 1867.

54.—No difficulties that I am aware of.

55.—No.

56.—In a few instances tenants have arranged with their landlords to pay the rates, but such rates are paid in full.

57.—Stationary.

58.—Usually let by the week, and the rents payable weekly.

59.—I have no means of knowing.

60.—I know of none.

62.—I cannot say.

63.—I am of opinion the rate-book cannot be accurately kept as to names of occupiers. In some parishes in this town the weekly tenants remove two or three times in a quarter.

64.—On a few occasions.

8 April 1868.

ANSWERS FROM CHATHAM.

1.—Chatham and Gillingham.

2.—One; Medway.

3.—St. Margaret, Rochester; St. Nicholas, Rochester; Cathedral Precincts; Lidsing; Grange.

4.—Guardians and Trustees of the Poor; Churchwardens and Overseers; Board of Health; Surveyors of Highways.

5.—42 Geo. 3, &c.

6.—89,441 *l.*

7.—Five.

8.—Poor, highways, and three rates for Board of Health.

9.—Four poor rates; one of each of the others.

10.—Gross amount of rates raised for all purposes during the year was 5 *s.* in the pound.

12 and 13.—*See* above.

14.—By the Union.

15.—Yes.

16.—By paid officers; four; paid out of the rates.

17.—Separate.

18.—Small Tenements Act; general.

19.—By order of Vestry.

20.—No.

21.—No.

23.—*See* Small Tenements Act.

24.—None.

25.—About 2,000.

29.—Board of Health.

34.—Name of owner inserted in rate.

35.—Separate.

40.—None.

42.—None.

43.—Owner.

44.—Yes, to the collector.

45. (1.)—89,743 *l.*

(2.)—8 *d.* in the pound.

(3.)—

(4.)—1,200.

46.—Greater.

48.—None.

49.—Yes, under 42 Geo. 3.

53.—None; 40 *l.* a year.

54.—Great difficulty.

55.—None.

56.—None.

57.—Frequent changes.

58.—Weekly.

59.—2,000.

60.—Not half-a-dozen.

61.—Yes.

62.—450.

63.—Certainly; the rate-book cannot be kept accurate in respect of the names of the occupiers of small tenements.

64.—They have not.

ANSWERS FROM CHEPPING WYCOMBE (BUCKS).

As to the Municipal Borough.

1.—The municipal borough and the parish surrounding it (both comprised in the Parliamentary borough) are separately assessed to all rates. This state of things greatly impedes drainage improvements; they ought to be united for municipal purposes.

2.—Part of one union; the Wycombe Union.

3.—Twenty-nine parishes besides the borough.

4.—The Overseers of the Poor, the Town Council, and the Local Board of Health.

5.—The Parochial Acts; the Municipal Corporations Act; the Local Government Act, 1858.

6.—10,457 *l.* 9 *s.*

7.—Two; the poor rate and the local board rate.

8.—The relief of the poor, the use of the town council, and the local board.

9.—Poor rates, four; local board rates, two.

10. Poor rates all at 1 *s.* in the pound; local board rates at 1 *s.* in the pound each.

11.—Poor rates, 10,030*l.* 9*s.* 6*d.*; 10,030*l.* 9*s.* 6*d.*; 10,030 *l.* 9 *s.* 6 *d.*; 10,364 *l.* 19 *s.* 6 *d.*

12.—Six shillings in the pound.

13. The average assessment was 10,114 *l.* 2 *s.*

14.—Borough rate for municipal purposes, 150 *l.*

15.—The same form is used for both rates.

16.—By a paid collector for poor rate, salary, 30 *l.*; by a paid collector for local board, on commission at 3 *l.* per cent.

17.—Answered in No. 16.

18.—The Small Tenements Act was in operation for the poor rate.

19.—By a resolution of the vestry in 1850 or 1851.

20. It was not resisted, but was generally approved.

21.—*See* No. 18.

22.—*See* No. 18.

23.—He paid half the rates, whether the houses were occupied or not.

24.—The limit was 6 *l.* rateable; there was no abuse, as mentioned, to complain of.

App No. 12.

ANSWERS from CHEPPING WYCOMBE (BUCKS)—*continued.*

25.—539.

26.—2,204*l*. 9*s*. 6*d*.

27.—440 *l*. 17 *s*. 11 *d*.

28.—220 *l*. 8 *s*. 11½ *d*.

29.—Yes; the local board rate.

30 to 33.—Same as poor rate.

34.—The name of occupiers were all inserted.

35.—Inserted separately for each tenement.

36.—Not one.

37.—Only empties; none excused at all.

38.—The owners all paid.

39.—None.

40.—All the landlords were under composition.

41.—*See* No. 40.

42.—They were not rated lower on this account, nor was any deduction made.

43.—Direct to the owner.

44.—Direct to the collector.

45. (1.)—10,362 *l*. 14 *s*. 6 *d*.

(2.)—One shilling.

(3.)—518 *l*. 2 *s*. 8¼ *d*.

(4.)—510.

46.—Likely to be somewhat greater. Impossible to state the increase at present; but when fresh arrangements are made with the landlords, the probability is the amount collected will be less, as the onus will be thrown on the tenants, and a large number will get excused.

47.—Males, 12 - -
Females, 11 - } 6 *l*. 6 *s*. 9 *d*.

48. The local board rate; the board having adopted a resolution to assess landlords for property not exceeding 10 *l*. rateable value.

49.—They appear before the vestry, who recommend the justices to excuse. The produce of summonses would not equal the expense.

50.—Not any.

51.—Not any.

52.—It is finally closed. The arrears were 54 *l*. 4 *s*. 3¾ *d*. Probably collect about one-half.

53.—The number of collectors has not been increased. The collector of poor rates has applied for an increase of salary from the great increase of labour. The vestry has suspended this application, as they do not think the system can continue.

54.—No difficulty, but a great deal of trouble.

55.—No.

56.—Many landlords have arranged to pay one-half the rates of their best tenants, the vestry excusing the remainder. This arrangement is incomplete, and very difficult and oppressive to the poor.

57.—They are frequently changing.

58.—Usually let by the week, and weekly payments taken.

59.—About 600.

60.—I believe not one.

61.—*See* above.

62.—About 40.

63.—Immensely difficult. From frequent changes.

64.—In one instance they have.

Thomas Wheeler, Mayor.

ANSWERS FROM CHEPPING WYCOMBE (BUCKS).

As to the Parish of Chepping Wycombe.

1.—The municipal borough and the parish surrounding it.

2.—Part of one union.

The Wycombe Union.

3—Twenty-nine parishes.

4.—Churchwardens and overseers, surveyors of highways.

5.—Parochial and Highways Acts.

6.—16,624 *l*. 0 *s*. 6*d*.

7.—Poor rate and highway rate.

8.—The relief of the poor, and for highway repairs.

9.—Three poor rates; two highway rates.

	s.	d.
10.—Poor rate, 27th April, at - -	1	–
„ 2nd August, at - -	1	–
„ 27th December, at - -	–	10
Highway rate at - - -	–	10
„ special at - - -	–	3

	£.	s.	d.
11.—Poor rate, 27th April -	16,171	6	3
„ 2nd August -	16,317	12	3
„ 27th December	16,624	–	6
Highway rate, including wood land - - -	16,694	11	9

12.—3 *s*. 11 *d*.

14.—County rate, 349 *l*. 7 *s*. 10 *d*.

15.—The same form of rate.

16.—By paid officers:

Assistant overseer, at 45 *l*.
Assistant surveyor, at 40 *l*.

17.—Poor rate by assistant overseer, highway rate by assistant surveyor.

18.—Small Tenement Rating Act for both poor rate and highway rate.

23.—The owner pays the rates, whether occupied or not, being allowed 50 per cent. off.

24.—6 *l*.

ANSWERS from CHEPPING WYCOMBE (BUCKS)—*continued.* App. No. 12.

24.—6 *l.*

25.—Last rate made before the passing of the Reform Act, compounded for 491 at 50 per cent. of—

Rated to the owners at two-thirds, 206 *l.*

	£.	s.	d.
26.—Rateable value of compound houses - -	1,717	–	–
Ditto two-thirds - -	768	3	–
27.—Compound - - -	95	17	2½
At two-thirds - -	38	8	–½
28.—Compound - - -	42	18	7¼
At two-thirds - -	9	11	7½

29.—Highway rate.

30 to 34.—Same as poor rate.

35.—Inserted separately.

36.—None.

39.—None.

43.—Direct to the owner.

44.—Direct to the collector.

45. (1.)—16,624 *l.* 0*s.* 6*d.*

(2.)—Ten-pence.

(3.)—692 *l.* 13 *s.* 4¼*d.*

47.—Males, 49; females, 19; total amount, 8 *l.* 13 *s.* 10¼*d.*

48.—None.

49.—Yes.

50.—None.

51.—None.

52.—27 *l.* 2 *s.* 0½ *d.* in arrear, of which about 7 *l.* only will be collected.

53.—Salary of assistant overseer increased 15 *l.*, which is likely to be permanent.

54.—None.

55.—No.

57.—Very changeable.

58.—Principally weekly.

60.—None.

63.—Immensely difficult.
From frequent changes.

64.—No.

Thomas Wheeler, Mayor.

BOROUGH OF CLITHEROE.

1.—Clitheroe, Chatburn, Downham, Mearley, Mitton, Pendleton, Twiston, Whalley, Wiswell, and Worston.

2.—The borough comprises only part of a union; Clitheroe Union.

3.—Twenty-five townships.

4.—The Clitheroe Local Board of Health and Overseers of the Poor.

5.—Public Health Act, 1848, and the Local Government Act, 1858.

6.—39,393 *l.* from the valuation lists now in force.

7.—Three.

8.—Relief of the poor, repairs of highways, lighting and management of the town.

9.—Three; none.

10.—Highways 5 *d.* in the pound; general district rate 9 *d.* in the pound; poor-rate 1 *s.* 3 *d.* in the pound.

11.—Highway rate 423 *l.* 9 *s.* 1 *d.*; general district rate 649 *l.* 1 *s.* 4 *d.*

12.—2 *s.* 5 *d.* in the pound.

14.—Yes; 801 *l.* 8 *s.* 11 *d.* for the borough alone.

15.—Yes.

16.—All by paid officers.

17.—No.

18.—None.

22.—There was no compounding in the borough.

36.—Two summonses, and no distress warrants.

37.—104 *l.* 16 *s.* 8 *d.*; namely, empties, 61 *l.* 3 *s.* 7 *d.*; excused, 23 *l.* 14 *s.* 0½ *d.*; and arrears, 19 *l.* 19 *s.* 0¾ *d.*; about 8½ per cent.

38.—None.

39.—101.

40.—None.

41.—Nil.

42.—No, none; no advantage whatever.

43.—Left with the tenant and not with the landlord.

44.—The rates have been paid by the tenant.

49.—Yes.

50.—Clitheroe, 30.

51.—Clitheroe, none.

52.—Clitheroe, about 10 *l.*; closed this month.

53.—No.

54.—None.

55.—No.

56.—None.

57.—A great many changes regularly.

58.—Principally monthly.

App. No. 12.

ANSWERS FROM COLCHESTER.

1.—All Saints; Berechurch; St. Botolph; St. Giles; St. Andrew, Greenstead; St. James; St. Leonard; Lexden; St. Martin; St. Mary Magdalena; St. Mary at the Walls; St. Michael, Mile End; St. Nicholas; St. Peter; St. Runwald, and Holy Trinity.

2.—Only one; Colchester.

4. (1st.)—Churchwardens and overseers of each parish for the poor rates.
(2nd.)—The Town Commissioners for the paving and lighting rate.
(3rd.)—The Town Council for the borough rate.
(4th.)—The Burial Board for the burial board rate.

5. (1st.)—43 Eliz. c. 2, for the poor rate.
(2nd.)—10 & 11 Vict .c. 281, paving and lighting rate.
(3rd.)—5 & 6 Will. 4, c. 76, borough rate.
(4th.)—Burial Board Acts.

6.—73,841 *l.* 1 *s.*

7.—Five.

8.—Poor rate, Church rate, borough rate, paving and lighting rate, and burial board rate.

9.—Two poor rates made in the year, and only one of the other rates during the same period.

10.—The borough rate and burial board rate are paid out of the poor rate, which varied from 3 *s.* in the pound to 2 *s.* in the pound; paving rate, 2 *s.* in the pound.

11.—Poor rate, made April 1867—

	£.	s.	d.
	8,973	18	1½
Ditto - October 1867,	8,835	8	3
Paving rate - - -	7,277	6	–

13.—25,086 *l.* 12 *s.* 4½ *d.*

14.—To the borough rate, 3,196 *l.* 2 *s.* 6*d*; to the burial board rate, 437 *l.* 15*s.* 4*d.*

15.—The poor rate and paving rate are nearly alike, but the latter is paid in moities by landlord and tenant.

16.—By paid officers for all the parishes, consisting of three collectors of poor rate, paid by salary, and three collectors of paving rate, paid by commission.

17.—By separate collectors, namely, three paving rate collectors; the poor rate collectors obtain all the other rates except Church rates, which are seldom made; and if made, only partially obtained.

18.—13 & 14 Vict. c. 99, for the poor rates and highway rates.

19.—The order was founded upon the above Act.

20.—The Act was not resisted in any of the 16 parishes.

23.—At an amount less than three-fourths and not less than one-half of the full rateable value.

24.—6 *l.* No.

25.—3,284.

26 to 28.—To get this information will take at least three days, and there is no fund from which to pay the parties supplying it.

29.—None.

34.—The name of every occupier was always inserted.

35.—Separately.

36.—Four summonses. No distress warrants.

37.—All collected.

39.—None.

42.—*See* No. 23.

43.—To the owner, if possible, if not to the tenant.

44.—To the collector.

45. (1.)—73,841 *l.* 1 *s.*
(2.)—They varied in different parishes from 2 *s.* 8 *d.* to 2 *s.* in the pound.
(3.)—8,835 *l.* 8 *s.* 3 *d.* The increase was great, but cannot be obtained without very much trouble.
(4.)—About 3,284.

46.—Greater; about 300 *l.*

47.—Twenty-five females and 18 males.

48.—None.

49.—The practice is, for a majority of the churchwardens and overseers of each parish, to sign their consent to a list of persons to be excused, and upon that being presented to the bench of magistrates by the collector, they make an order for the persons mentioned in such list being excused; proof being given that such ratepayers wish to be excused.

50.—Fifty.

51.—Four.

52.—465 *l.* 16 *s.* 7¾ *d.* Impossible to state when final closing will be; as the people are so badly off, the collectors are about taking out a large number of summonses.

53.—No; but applications for increased salaries were made to the guardians, who declined to accede thereto.

54.—Difficulties have arisen from parties removing as often as four times in one quarter.

55.—No.

56.—No.

57.—The majority of the working classes remain stationary, but some few of them change their residences frequently within the limits of the borough.

58.—Usually let by the week, and consequently the rents payable weekly.

59.—Cannot say, but the number is very large.

60.—None that I am aware of.

62.—Impossible to estimate.

63.—No; on account of the frequent changes of residence.

64.—No.

J. W. Bishop,
Mayor of the Borough of Colchester.

ANSWERS FROM DURHAM.

1.—St. Nicholas, St. Giles, Magdalen's-place, St. Mary-le-Bow, St. Mary-the-Less, Castle of Durham, Old Gaol site and their precincts, College of Durham, Township of Eloch, Township of Cross-gate, and Township of Framwellgate.

2.—A part of one poor law union; Durham Union.

3.—Twenty-two parishes and parts of parishes.

4.—The Corporation; the Local Board of Health; the Overseers of the Poor; Churchwardens.

5.—The Municipal Corporation Acts; the Local Board of Health Act, 1848; the Local Government Act, 1858; the Acts relating to the poor.

6.—40,380 *l.*

7.—Poor rates, church rates, watch rate, borough rate, general district rate, and special district rate.

8.—Poor rate, the relief of the poor, church rate, the maintenance of the church, borough rate, the maintenance of baths and washhouses, and corporate purposes, general district, the paving, lighting, flagging, and for sanitary purposes, special district rate, and repayment of loan for new sewers.

9.—Four poor's rates in each parish; three general district rates; one special district rate; one borough rate; two watch rates, and one church rate in each parish.

10.—Borough rate 3 *d.* in the £.; general district rates, each 6 *d.* in the £.; special district rate, 3 *d.* in the £.; watch rate, 2 *d.* in the £.

12.—3 *s.* 1 *d.* in the £.

16.—By paid officers.

17.—The poor rates are collected by the parish officers; the borough rates by the borough collector.

18.—None.

36.—Four summonses; one distress warrant.

39.—Fifteen in St. Nicholas parish.

47.—None.

48.—None.

49.—Yes.

50.—One.

51.—One.

53.—No increase either in number or remuneration of the collectors.

54.—None.

55.—No.

56.—No.

57.—Stationary.

58.—Weekly.

60.—None.

63.—Yes.

ANSWERS FROM GRANTHAM.

1.—The parish of Grantham.

2.—Only one union; the Grantham Union.

3.—Fifty-four parishes.

4.—The overseers of the poor, and the town council as the local authority.

5.—The local authority is constituted under the 21 & 22 Vict. c. 98, intituled "An Act to amend the Public Health Act, 1848, and to make further Provision for the Local Government of Towns and Populous Districts."

6.—14,725 *l.* in valuation list.

7.—Four: viz., borough, district, poor, and church.

8.—District, for highway, sewers, and gas; poor, for the purposes of the poor law union; church, for the fabric of the church; and borough, for salaries, police, and various matters connected with the borough.

9.—Two poor, one district, one church, and one borough.

10.—District rate, 1 *s.* 9 *d.*; poor, 1 *s.* 10 *d.*; church, 2 *d.*, and borough, 1 *s.*

11.—

	£.	*s.*	*d.*
Poor - - - -	1,349	15	10
District - - -	1,288	8	9
Borough - - -	736	5	–
Church - - -	122	14	2

12.—4 *s.* 9 *d.*

13.—3,497 *l.* 3 *s.* 9 *d.*

14.—No.

15.—The poor rate forms the basis.

16.—By paid officers.

17.—Poor, borough, and church by one collector, and district by a separate collector.

18.—I am not aware of any except the General Act, 13 & 14 Vict. c. 99, which is confined to poor and highway rates.

19.—By order of vestry, 13th March 1851.

20.—The adoption of the Act was not resisted.

21.—No local Act.

22.—Adopted throughout the borough.

23.—The owner paid one half on the poor rate.

24.—

	£.	*s.*	*d.*
Annual value - -	7	4	–
Rateable value - -	6	–	–

I am not aware there was any improper rating; probably to a small extent.

25.—527.

26.—2,133 *l.* 18 *s.* 4 *d.*

27.—89 *l.* 5 *s.*

28.—44 *l.* 17 *s.* 6 *d.*

App. No. 12.

ANSWERS from GRANTHAM—*continued.*

29.—The district rate.

30.—527.

31.—2,133 *l.* 18 *s.* 4 *d.*

32.—89 *l.* 5 *s.*

33.—44 *l.* 17 *s.* 6 *d.*

34.—The name of every occupier.

35.—Separately.

36.—Thirty-five summonses; four distress warrants; and three commitments in default of sufficient distress.

37.—17 *l.* 6 *s.* 3 *d.*; 3 per cent.

38.—2 *s.* 4 *d.* for almshouses.

39.—Three, besides eight widows in almshouses.

40.—None.

41 to 44.—Nil.

45. (1.)—14,821.
(2.)—1 *s.*
(3.)—741 *l.* 1 *s.*; 53 *l.*
(4.)—All previously rated.

46.—About 26 *l.* more.

47.—Males, 26; females, 55; amount excused, 13 *l.* 10 *s.* 9 *d.*

48.—None.

49.—Persons having parish relief, aged widows, and persons who have been summoned and excused previously, and placed on an excused list; but this year males not having parish relief have in almost every case been summoned and not excused.

50.—Thirty-five.

51.—Four.

52.—1 *l.* 17 *s.* 6 *d.*, half or more of which may be collected in a week or two.

53.—No increase.

54.—None.

55.—No.

56.—No arrangements have been made, but if the owners tender the money it is taken as paid on the part of the occupiers, and a receipt given in the name of each occupier.

57.—Tolerably stationary, and not beyond the limits of the borough.

58.—Some quarterly; some half-yearly; but many by the week.

59.—I have no means of ascertaining this.

60. Only one to my knowledge, by the old workhouse.

61.—Yes.

62.—Probably 1 in 20, but I cannot speak with any degree of accuracy.

63.—I think they may be kept with tolerable accuracy. Changes will certainly occur whilst the rate is in course of collection.

64.—Nothing has yet arisen to make them. On ordinary occasions the vestry meetings are very thinly attended.

William G. Wagstaffe,
Clerk to the Guardians,
Grantham Union.

16 May 1868.

ANSWERS FROM GUILDFORD.

1.—Holy Trinity, Saint Mary, Saint Nicholas Stoke, Friary, Bowling Green, and Shalford.

2.—Parts of two unions. Guildford and Hambledon.

3.—Sixteen parishes beyond the borough in Guildford Union; 15 parishes beyond the borough in Hambledon Union.

4.—Town Council and Local Board.

5.—Municipal Corporation Acts and Local Government Act.

6.—30,753 *l.* in the valuation lists now in force; it is the same in the poor rates.

7 and 8.—Poor, local government, lighting, borough, and watch rates.

9.—Four poor rates; two local board rates; two lighting; one borough; one watch.

10.—Local board rates were at 1 *s.* 4 *d.* and 1 *s.* in the £. respectively; lighting rates at 2 *d.* each; borough rate at 8 *d.*; watch rate at 4 *d.*

14.—Yes.

16.—All by paid officers, with the exception of Bowling Green.

17.—The same for Holy Trinity and St. Mary, and separate for the other parishes, so far as the poor, borough, and watch rates are concerned, but the same collector for the local board and lighting throughout the borough.

18.—The Small Tenement Act was in force for rating owners instead of occupiers before the passing of the Reform Act of 1867.

22.—Adopted throughout.

36.—Nine summonses; three distress warrants.

50.—Sixteen.

51.—Three.

53.—No increase in the number.

54.—None.

55.—No.

58.—Usually by the week.

ANSWERS FROM HORSHAM.

1.—The parish of Horsham.

2.—Only one; Horsham Union.

3.—Nine parishes beyond the borough.

4.—Highway Board.

5.—Highway Act.

6.—27,173 *l.*

7.—Two poor's rates, two highway rates, two church rates, and one gas rate.

8.—*See* above.

9.—*See* above.

10.—1 *s.* 9 *d.* poor's rate; 1 *s.* 8 *d.* ditto; two 8 *d.* highway rates; one gas rate, 1 *s.*; one church rate, 4 *d.*; one ditto, 1 *d.*

11.—About the amount as stated in the sixth Question.

12.—6 *s.* 2 *d.*

14.—Have no means of stating.

15.—No variation.

16.—By paid officers.

17.—No. Poor rate and gas rate by assistant overseer; the others by separate collectors.

18.—Poor rate and highway rate.

19 to 21.—Nil.

23.—About 40 or 45 per cent. allowed on compounding.

24.—6 *l.* in a very few instances.

25.—Nearly 700.

26.—About 3,200 *l.*

28.—About 40 or 45 per cent.

29.—Yes. Gas rate, highway rate, and church rates.

30 to 32.—None.

34.—The owner was liable in all cases.

35.—Several grouped together.

36.—Very few summonses and no distress warrants.

37.—All, except about two or three, excused.

38.—Between 2 *l.* and 3 *l.*

39.—Two.

40.—The landlords were rated, and paid the composition for their tenants.

42.—At about half the value.

43.—To the owner, but principally paid when called for.

44.—Paid by the owner.

45. (1.)—Horsham, 27,173 *l.*
(2.)—Horsham, 6 *s.* 2 *d.*
(3.)—Very little difference in the amount of assessment.
(4.)—Very few.

46.—The rate to be collected will be greater than the amount assessed.

47.—None at present.

48.—Yes; highway rate, gas rate, and one church rate.

49.—No. They appear before the magistrates to be excused.

50.—Not yet carried out.

51.—None.

52.—None, as it is not closed.

53.—No. Increase on assistant overseer of 50 *l.* per year. Cannot say.

54.—Considerable difficulties have arisen in getting the names correctly.

55.—No.

56.—The landlords in some few instances have arranged to pay their tenants' rates.

57.—The working classes frequently change their residences.

58.—Principally weekly.

59.—Cannot say.

60.—The landlords principally reside and have lodgers; but I cannot say in what numbers.

61.—Yes.

62.—Impossible to say.

63.—It cannot be kept accurately, as the occupiers frequently change. Because the tenants frequently change.

64.—No.

R. Gates,
Assistant Overseer of the Parish of Horsham.

8 April 1868.

ANSWERS FROM HUNTINGDON.

1.—Saint John; All Saints; Saint Benedict; Saint Mary.

2.—One, called the Huntingdon Union.

3.—Thirty.

4.—Town Council; Pavement Commissioners; Surveyors of Highways; Assessment Committee.

5.—24 Geo. 3 (1784); Pavement Act.

6.—15,308 *l.*

7.—Four poor rates; one paving rate; one highway rate; one church rate; four borough rates.

8.—As above.

9.—As above.

App. No. 12.

ANSWERS from HUNTINGDON—*continued.*

10.—Poor rates, 8 *d.* in the £.; paving rate, 1 *s.* in the £. on houses, 4 *d.* on land; surveyor's rate, 6 *d.* in the £.; church rate, 5 *d.* in the £.

11.—15,308 *l.*

12.—4 *s.* 5 *d.*

13.—15,308 *l.*

14.—Three rates to borough of 100 *l.* each.

15.—Yes.

16.—Paid officers in all parishes; assistant overseers by parish; assistant surveyors by parish; collector of paving rate by town.

17.—No separate collectors.

18 and 19.—The General Act, 13 & 14 Vict. c. 99. St. John's parish, 25th February 1858. (Carried unanimously.) All Saints, carried unanimously. St. Mary, 26th February 1858. St. Benedict, 26th February 1858.

20.—No resistance made.

22.—All the parishes adopted it.

23.—Compounders half; others one-third.

24.—6 *l.* No.

25.—462.

26.—1,934 *l.* 8 *s.*

27.—As above.

28.—50 per cent. compounders; others 33 *l.* 6 *s.* 8 *d.* per cent.

29.—Highway rates.

30.—458.

31.—1,926 *l.* 14 *s.*

32.—The full amount. *See* above.

33.—50 per cent. compounders; others 33 *l.* 6 *s.* 8 *d.* per cent.

34.—Yes.

35.—Each tenement was separately assessed.

36.—None.

37.—All collected, except empty houses.

38.—None.

39.—None.

42.—No.

43.—No.

44.—Direct to the assistant overseers.

45. (1.)—15,418 *l.* 15 *s.* 3 *d.*
(2.)—8 *d.*
(3.)—431 *l.* 13 *s.* 1 *d.*
(4.)—304.

46.—About 24 *l.* increase.

47.—79 excused, of which 27 are males.

48.—No.

49.—Yes.

50.—Twelve.

51.—None.

52.—1 *l.* 16 *s.* 7 *d.*; recovery doubtful.

53.—No; but their salaries have been increased.

54.—None.

55.—No.

56.—None.

57.—Stationary, with but very few exceptions.

58.—Let weekly, monthly, and yearly.

59.—Cannot ascertain.

60.—None.

62.—About 30.

63.—Very nearly so.

64.—Not the slightest; they never attend the vestries.

13 May 1868.

F. C. Armstrong, Mayor.

ANSWERS FROM KINGSTON-UPON-HULL.

1.—The united parishes of Holy Trinity and St. Mary.

2.—The incorporation of the poor for the united parishes of Holy Trinity and St. Mary.

4.—The several overseers for the poor rate in the united parishes, the Local Board of Health, and the Hull Corporation.

5.—Poor rate, united parishes of Holy Trinity and St. Mary; Local Act, 5 Geo. 4, Sess. 1824; Local Board of Health, 11 & 12 Vict. c. 63, and 17 & 18 Vict. c. 101.

6.—Holy Trinity and St. Mary, as per last poor rate, 198,405.

7.—Holy Trinity and St. Mary: two poor rates, one watch rate, one gaol rate, one Board of Health rate.

8.—Poor rate, for relief of the poor; watch rate, for maintenance of police; gaol rate, for building the gaol; Board of Health, for highway and district rates.

9.—The united parishes of Holy Trinity and St. Mary: one Board of Health, one watch rate, one gaol rate, and two poor rates.

10.—Holy Trinity and St. Mary:
March 1867, poor rate, at 9 *d.*
Sept. 1867 „ „ 10 *d.*

11.—The rateable value of poor rate, March 1867, 184,846, at 9 *d.* in the £., 6,931 *l.* 14 *s.* 6 *d.* The rateable value of September rate, 196,739 *l.*, at 10 *d.* in the £., 8,197 *l.* 9 *s.* 2 *d.*

12.—Poor rate for the united parishes of Holy Trinity and St. Mary, 1 *s.* 7 *d.* in the £.

13.—The poor rate for the united parishes of Holy Trinity and St. Mary, 381,583 *l.*

14.—None.

15.—For

ANSWERS from KINGSTON-UPON-HULL—*continued.* App. No. 12.

15.—For poor, watch, and gaol, the same for the united parishes.

16.—By paid officers. The poor rate, Holy Trinity and St. Mary. By five officers, paid a fixed salary.

17.—The poor, watch, and gaol rates are collected by the same collectors in the united parishes of Holy Trinity and St. Mary.

18.—For Holy Trinity and St. Mary, the Local Act quoted.

19.—Provided always, and be it further enacted, That it shall be lawful for the said churchwardens and overseers to compound, if they shall think proper, with the landlord or landlords, owner or owners, of any such house, building, or premises, as aforesaid, for the payment of the said rates or assessments, at such a reduced rental as the said churchwardens and overseers shall think reasonable, so that such house, premises, or hereditaments be not rated at less than one-half of the actual rent at which the same shall be let, or of the annual value of such house, premises, or hereditaments, and to be paid and payable whether the same be occupied or not.

22.—The united parishes of Holy Trinity and St. Mary, 198,405 *l.*

23.—One-third and one-fifth deducted from the gross rental, or an allowance of, say, 47 per cent.

24.—Compounded for all property under 10 *l.* rental; but on account of the increased value of house property we now find houses have been compounded for which are letting above that rental in the united parishes.

25.—In Holy Trinity and St. Mary, 7,993 were compounded for.

26.—28,380 *l.* Holy Trinity and St. Mary.

27.—34,664 *l.* Holy Trinity and St. Mary.

28.—*See* Question 23. Holy Trinity and St. Mary.

29.—Poor and watch rates in Holy Trinity and St. Mary.

30.—*See* Question 25.

31.—*See* Question 26.

32.—*See* Question 27.

33.—*See* Question 28.

34.—The occupiers' names were omitted in all, or nearly all. Compounded property in the united parishes of Holy Trinity and St. Mary.

35.—Grouped together in Holy Trinity and St. Mary.

36.—Thirty summonses and three distress warrants in Holy Trinity and St. Mary.

37.—157 *l.* 13 *s.* 8 *d.*, or 2¼ per cent., in Holy Trinity and St. Mary.

38.—None in Holy Trinity and St. Mary.

39.—Five persons in Holy Trinity and St. Mary.

40.—Very few; the property would be rated at a little less, say 12 *l.* house rated at 8 *l.* instead of 9 *l.* in Holy Trinity and St. Mary.

42.—*See* above.

43.—No. Yes.

44.—Sometimes through the tenant.

45. (1.)—In Holy Trinity and St. Mary, 196,739 *l.*

(2.)—Ditto, 10 *d.* in the £.

(3.)—Ditto, September rate,

	£.	*s.*	*d.*
at 10 *d.* - - -	8,197	9	2
The March rate, at 9 *d.*	6,931	14	6
Increase - - -	£.1,265	14	8

(4.)—In Holy Trinity and St. Mary, 6,874.

47.—In Holy Trinity and St. Mary:
41 Males, 50 Females } 13 *l.* 11 *s.* 8 *d.*

48.—Houses let in rooms.

49.—To appear before the stipendiary magistrate.

50.—In Holy Trinity and St. Mary, 150.

51.—In Holy Trinity and St. Mary, 13.

52.—Arrears carried forward to next rate, 9 *l.* 12 *s.* 6 *d.*

53.—Two assistant collectors for Holy Trinity and St. Mary, at a cost of 160 *l.*

54. Great difficulties, having had a house-to-house visitation to make.

55.—None.

56.—In some few cases the landlord pays.

57.—Weekly changes, both in the borough and beyond it.

58.—Weekly and monthly, but principally weekly.

59.—About 8,000.

60.—Several.

61.—Yes, with exceptions.

62.—Cannot say, but the changes are very great.

63.—No. Because, being let by the week, the tenants are constantly moving from one house to another.

App. No. 12.

ANSWERS FROM KNARESBOROUGH.

1.—Knaresborough and Scriven, with Tentergate partly in the borough.

2.—Part of a union; Knaresborough.

3.—Nineteen other parishes in the same union.

4.—Improvement Commissioners.

5.—4 Geo. 4, Session 1823; Improvement Act.

6.—About 9,000 *l.* for buildings only, land not being rated to the Improvement Rate.

7.—One.

8.—Lighting and improving.

9.—Two poor rates; one highway rate; one church rate, and one improvement rate.

10.—2 poor rates at 1 *s.* in the pound each.
1 highway rate at 4 *d.* ditto.
1 church rate at 2*d.* ditto.
1 improvement rate at 1 *s.* 4 *d.* ditto.

11.—Not able to say.

12.—3 *s.* 10 *d.*

13.—Not able to say.

14.—362 *l.* 3 *s.* 3 *d.*

15.—The forms differ, but not materially.

16.—The poor and improvement rates are collected by officers paid by salaries.

17.—By separate officers.

18.—None.

20.—Resisted by owners of small tenements.

22.—No compositions.

23 to 33.—Don't apply to Knaresborough.

34.—Occupiers inserted.

35.—Inserted separately.

36.—Twenty-one summonses and two distress warrants.

37.—10 *l.* 16 *s.* 6 *d.* uncollected.

38.—None.

39.—One hundred and nine.

40.—No arrangement for owners to pay for tenants.

41.—None.

42.—Not.

43.—With tenant.

44.—Not.

45. (1.)—14,592 *l.*
(2.)—1 *s.*
(3.)—Does not apply.
(4.)—Does not apply.

46.—Don't apply.

47.—Thirty-six males and 75 females; 9 *l.* 16 *s.* excused.

48.—None.

49.—It is.

50.—Thirty-eight.

51.—None.

52.—7 *l.* 12 *s.* 7 *d.*, which it is expected will be all collected, or within a few shillings.

53.—No.

54.—None.

55.—Not.

56.—None.

57.—Some of the working classes do change frequently.

58.—Usually by week.

59.—Four to 500.

60.—None.

61.—Not.

62.—From 90 to 100.

63.—It is not very practicable in consequence of the frequent changes.

64.—Don't apply.

6 May 1868.

Thomas Clifton Wilkinson,
Chairman of the Knaresborough Union.

ANSWERS FROM LYME REGIS.

1.—Lyme Regis.

2.—Part of the Axminster Union only.

3.—Fifteen.

4.—The Improvement Commissioner.

5.—"Lyme Regis Improvement Act, 1845."

6.—The whole rateable value of property in the *parish* of Lyme is 9,782 *l.* 10 *s.* The borough is not co-extensive with the parish, the latter comprising property beyond the limits of the *borough.*

7.—Six.

8.—Three poor rates at 9 *d.*, one at 8 *d.*; church rate at 3 *d.*; highway rate at 4½ *d.*; police rate at 3½ *d.*; lighting rate at 6 *d.*; improvement rate at 5 *d.*

9.—Nine, including four poor rates.

10.—*See* answers to 2 and 8.

ANSWERS from LYME REGIS—*continued.*

	£.	s.	d.
11.—First poor rate - - -	350	17	4½
Second ditto - - -	352	8	8¼
Third ditto - - -	367	10	–
Fourth ditto - - -	325	19	8
Church rate - - -	116	15	9½
Highway rate - - -	197	19	6
Police - - - -	128	12	10¾*
Lighting - - -	170	17	4½
Improvement - - -	167	–	3¼

* In addition to the assessment for police rate the borough funds pay 60 *l.* a year for the constabulary.

12.—4 *s.* 9 *d.*

13.—2,178 *l.* 1 *s.* 6¾ *d.*

14.—County rate paid by the union of Axminster guardians; none for hundred, borough, or police rate.

15.—Yes.

16.—By paid officers.

17.—By two collectors.

18.—The general "Small Tenements Act" for poor rate and highway rate, and the Lyme Regis improvement rate; the latter under a local Act.

19.—By resolution of vestry several years ago.

20.—No.

21.—The improvement rate levied on owners of property by section 228 of the Local Improvement Act.

22.—Not partially.

23.—On 6 *l.* rateable value, and under, he paid half the rate.

24.—6 *l.* No.

25.—Two hundred and fifty.

26.—847 *l.*

27.—37 *l.* 13 *s.*

28.—18 *l.* 16 *s.* 6 *d.*

29.—Church rate, highway rate, and police rate.

30.—Two hundred and fifty.

31.—847 *l.*

33.—Half.

34.—Every occupier's name was inserted.

35.—Separately.

36.—Three or four summonses.

37.—All collected.

38.—None.

39.—Two.

40.—Yes, in five or six cases.

41.—They paid the rates for the tenants.

42.—No.

43.—To the owner or the agent.

44.—Direct.

45. (1.)—9,800 *l.*

(2.)—9 *d.*

(3.)—367 *l.* 10 *s.*, being an increase of about 15 *l.* on the former rate.

(4.)—250.

46.—About 15 *l.* increase.

47.—One male, one female.

48.—None.

49.—By vestry.

50.—About twenty.

51.—One.

52.—All collected.

53.—No.

54.—Yes, in consequence of there being frequent changes of occupation.

55.—None.

56.—About six or seven.

57.—Frequently changing their residence within the borough.

58.—Usually by the week, and payable weekly.

59.—Two hundred and fifty.

60.—I cannot tell what number.

61.—I do not know.

62.—From twenty to thirty.

63.—Yes, to enable them to establish their votes.

64.—No.

Samuel Osborn,
Mayor of Lyme Regis, Dorset.

App. No. 12.

ANSWERS FROM MAIDSTONE.

1.—Maidstone.

2.—Maidstone is one of 15 parishes forming the Maidstone Union.

4.—Trustees of the poor; local board; overseers of watch rates.

5.—Trustees of the poor; Local Act, 45 Geo. 3, c. 118. Local Board, under the Local Government Act, 21 & 22 Vict. c. 97. Overseers of watch rate; the Municipal Corporations Act.

6.—95,923 *l.* 18 *s.* 6 *d.*

7.—Poor's rate, local board, general district rate, watch rate.

8.—Poor's rate, relief of poor, borough expenses, and burial board expenses, local board, district rate, paving, draining and lighting town, &c., watch rate, police expenses.

9.—Five rates; two poor, two local board, one watch.

10.—Poor, 1 *s.* 8 *d.*; 2 *s*; local board, 1 *s.*; 1 *s.*; watch, 5 *d.*

11.—Poor, 89,584 *l.*; local board, 90,575 *l.*; watch, 69,098 *l.* 10 *s.*

12.—6 *s.* 1 *d.*; but land is charged only 1 *s.* 4 *d.* to the general district rate.

13.—*See* No. 11.

14.—Borough rate, at 4 *d.* and 5 *d.* in the pound.

15.—The watch rate has only the columns of the poor rate, Nos. 4, 5, 6, 7, 10, 11, 15, 18. General district rate, columns 4, 5, 6, 10, 11.

16.—All rates are collected by paid officers. The collector of poor's rate is paid a poundage of 4 *d.* in the pound, and a salary of 62 *l.* for the next half year. The collector of watch rates a poundage of 5 *d.* in the pound. The local board rate collector, 4 *d.* in the pound.

17.—The poor's rate and watch rate are collected by the same collector; the local board rate by another person.

18.—The Local Act, 45 Geo. 3, c. 118, and General Act, 59 Geo. 3, c. 12, s. 19, was in force for rating owners, instead of occupiers, for the poor's rate.

19.—*See* copy of Act annexed.

20.—There is no information in vestry minutes.

21.—*See* Act annexed.

22.—No system of composition has been adopted. *See* answer to 18.

29.—Not any.

37.—The amount not recoverable was as follows:

	£.	*s.*	*d.*
Unoccupied - - -	238	16	4
Insolvent - - -	1	5	–
£.	240	1	4

Three per cent. of whole rate.

38.—Not any.

39.—None.

45. (1.)—90,575 *l.* 10 *s.*
(2.)—2 *s.*
(3.)—9,039 *l.* 16 *s.* 10 *d.* No increase.
(4.)—2,822.

46.—The diminution is ½ per cent.

47.—Not any.

48.—The local board rate.

49.—Not any are excused.

52.—All has been collected.

53.—There has been an assistant collector appointed; and the collector has been authorised to get such further assistance as he shall find necessary. The additional cost to the parish has been for the half year, 120 *l.* 6 *s.* 7 *d.* This is considered a temporary arrangement, with the hope that the Legislature will restore the liability of the landlord to be rated, as although the landlords, as agents for the occupiers, have in most cases paid the last rate, yet the accounts being separate, and the demand notes having been left with the occupiers, the increased labour to the collector has been very great.

54.—Persons have been employed to go from house to house, shortly before making a rate, to ascertain the names of occupiers, which have been generally given without much objection.

55.—Not any.

56.—*See* Answer 53.

57.—The working classes frequently change their residences, but it is believed to be within the borough.

58.—Small tenements are usually let by the week, and the rents collected weekly.

59.—About 3,000.

60.—Six.

61.—Yes.

62.—2,000.

63.—The only way by which the rate-book can be kept accurate is by the occupiers sending claim to be rated for the house to which they remove, and stating the house from which they have removed.

64.—The occupiers of small tenements now rated for first time have not attended parish vestries, but there is no doubt they would, if an exciting subject were to be discussed and decided there.

AN ACT to Alter, Amend, and Enlarge the Powers of an Act passed in the Twentieth Year of his present Majesty, for the better Government and Regulation of the Poor in the Town and Parish of *Maidstone*, in the County of *Kent*.

Preamble recites 20 Geo. 3, c. 22.

WHEREAS an Act was passed in the twentieth year of the reign of his present Majesty, intituled "An Act for the better Government and Regulation of the Poor in the Town and Parish of Maidstone, in the County of Kent:"

And whereas the powers and provisions of the said Act, in relation to the making of rates, are found to be defective, and it is therefore expedient that the same should be amended and rendered more effectual, and further powers granted:

And whereas it will also tend to the better carrying into execution the purposes of the said Act, if the trustees under the same were empowered to sell certain almshouses and poorhouses hereinafter mentioned and described, heretofore used for the accommodation of the poor, and now in a ruinous and dangerous condition, and erect other almshouses in lieu thereof, and for the purposes of the said Act, upon a piece of ground belonging to the said trustees: May it therefore please your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the passing of this Act, all houses, tenements, and hereditaments within the said town and parish of Maidstone, which are or shall hereafter be let at any sum not exceeding the rent of 12 *l.*, and every part of any house or tenement which shall be underlet or let out in lodgings, and all separate apartments and lodgings ready furnished, which shall be let to and occupied by any person or persons other than the owner or owners, shall be rated and assessed towards raising the money allowed to be raised for the purposes of the said Act and this Act, according to the value thereof, and the rent and consideration paid or agreed to be paid for the use and occupation thereof, and the landlord or landlords, owner or owners, or lessor or lessors thereof, and of every such house or tenement whereof any part shall be so underlet or let out, or in which any lodgings or separate apartments, whether ready furnished or otherwise, shall be so let, shall, for the purposes of making and paying such rate, be deemed and taken to be the occupier or occupiers thereof, and shall be rated to and pay such rates and assessments.

Power to make Rates in respect of Houses of low Rents, and parts of Houses and Lodgings, and separate Apartments.

Provided always, and be it further enacted, that the goods and chattels of every person renting or occupying any such last-mentioned house, tenement, or hereditaments, or any part or parts thereof, or of any separate apartments or lodgings furnished or unfurnished therein, shall be liable at all times to be distrained and sold for payment of so much of the said rates or assessments, and all arrears thereof, as accrued and become due from each of them respectively during the time of the occupancy only of such person.

Goods, &c. liable to be distrained for Rates, &c. in Arrear.

Provided also, and be it further enacted, that every occupier who shall pay any such rates or assessments, or upon whom the same shall be levied, may from time to time deduct the same from the rent due and payable from him, her, or them, to the respective landlord or owner (unless there shall be some agreement to the contrary between the landlord and tenant); and the receipt for such payment shall be a sufficient discharge to such tenant or occupier, and to his, her, or their landlord, for so much money as he, she, or they shall pay in the manner directed by this Act; but no such tenant or occupier of any such separate apartment or lodging shall, by the payment of any such rate or assessment in manner aforesaid, be deemed to acquire any settlement by such payment, but the landlord or owner shall be deemed and construed, to all intents and purposes, to have paid the same; any law, statute, or usage to the contrary notwithstanding.

Tenants liable to pay Rates to deduct them out of their Rents.

Power to sell old Almshouses, and to build others.

And be it further enacted, that it shall be lawful for the said trustees, and they are hereby empowered, at any time after the passing of this Act, to sell in fee simple to any person or persons willing to become the purchaser or purchasers thereof, certain almshouses and poorhouses, directed to be possessed by and belong unto the said trustees by virtue of the said recited Act; namely, all those four messuages, tenements, or cottages, with the yards, gardens, and appurtenances thereto belonging, situate, lying, and being in or near a certain street or lane called King-street, otherwise East-lane, in the town of Maidstone aforesaid, and now in the several tenures or occupations of Martha Baker, widow, Henry Johnson, William Alexander, and Ann Seares, widow, and abutting to the said street towards the south, to a messuage or tenement and garden of Dr. Francis Smith, and others towards the north and west, and to a messuage or tenement and garden of Samuel Jones, towards the east; and also, all those two messuages, tenements, or cottages, with the garden and appurtenances thereto belonging, situate, lying and being in Week-street, in the town of Maidstone aforesaid, and now in the tenure or occupation of Robert Smith and Robert Bewley, abutting to the said street there towards the east, to a common footpath or highway towards the west, to a malt-house and lands of Stephen Page Seager, Esq., towards the north, and to a messuage or tenement and garden of John Wilson and others towards the south; and also, all those three messuages, tenements, or cottages, with the gardens and appurtenances thereto belonging, situate, lying, and being in the borough of Westree, in the town of Maidstone aforesaid, and now in the tenure or occupation of Ann Medhurst, widow, Dorothy Bran, widow, Rebecca Gilbert, and Mary Honess, widow, abutting to the street there towards the east, to lands of the Earl of Romney towards the west and north, and to a messuage or tenement of William Rayfield, towards the south; and also, all that messuage, tenement, or cottage, situate, lying, and being in or near a certain street called

the High-street, in the town of Maidstone aforesaid, and now in the tenure or occupation of Susannah Hall, widow; and also, all that scite, or piece or parcel of land or ground whereon a messuage or tenement formerly stood, which said messuage or tenement, and piece or parcel of land abutting to the said street towards the south, to a messuage or tenement of Charles Beaumont, towards the north, to a messuage or tenement of William Goodwin, Esq., towards the east, and to a footpath used in common with other tenements towards the west; and heretofore and now are for the accommodation of poor and indigent, and old and infirm persons, unable to maintain themselves, of the said town and parish of Maidstone, and now in a ruinous and dangerous state and condition, and to apply the money arising from such sale, or so much thereof as shall be necessary, in the building and erecting a like number of almshouses or poorhouses as shall be so sold as aforesaid, on a certain piece of ground, situate in or near Stone-street, in the town of Maidstone aforesaid, belonging to the said trustees; or if the said piece of ground shall be found inconvenient, then any other piece of ground belonging to the said trustees, within the said town and parish of Maidstone, that may in the judgment of such trustees be deemed fit and convenient for that purpose; and such new alms or poor houses shall, when completed, be used for the accommodation of poor and indigent, and old and infirm persons, unable to maintain themselves, in like manner as such old houses have been heretofore used; and such new alms or poor houses shall, when so completed, be vested in and be the property of the said trustees, in trust for the purposes of the said Act and this Act.

Surplus (if any) to be paid to the Bank of England.

Provided always, and be it further enacted, that if any surplus shall remain of any such monies after the building of such new alms or poor houses and completing the same, then and in such case such surplus shall be laid out in the Three per Centum Consolidated Bank Annuities, in the names of the said trustees, by the name and style of "The Trustees of the Poor of the Town and Parish of Maidstone;" and the dividends arising from such Stock shall go and be applied to such and the like purposes, and be disposed and accounted for upon the like trusts, and in like manner as the produce of the estates now belonging to the said trustees are to be disposed of, applied, and accounted for; and a receipt signed by any three or more of the said trustees for the time being, shall be a full and sufficient discharge to the Governor and Company of the Bank of England, for payment of the dividends annually to arise from such stock so to be purchased as aforesaid, and the said Governor and Company of the Bank of England are hereby required to pay such dividends accordingly on the production to them of the said receipt.

Powers and provisions of former Act to apply to this.

And be it further enacted, that all powers, provisions, clauses, penalties, forfeitures, matters, and things in the said recited Act contained (save and except such parts thereof as relate to any exemption from any stamp duties), shall be in full force as to this Act, and to the making, allowing, paying, levying, collecting, receiving, and applying of any rates, or as to any other matters and things in this Act contained, and shall be used and exercised by the said trustees in as full and ample a manner as if the same were severally repeated and re-enacted in this Act; and this Act and the said recited Act shall be construed together as one Act, as if the provisions in the said Act contained had been re-enacted in this Act.

Public Act.

And be it further enacted, that this Act shall be deemed and taken to be a public Act, and shall be judicially taken notice of as such by all judges, justices, and others, without being specially pleaded.

ANSWERS FROM MARLBOROUGH.

1.—St. Peter and St. Paul, St. Mary the Virgin, and Preshute, wholly within and composing Parliamentary borough.

2.—Part only of Marlborough Union.

3.—Fifteen.

4.—Churchwardens and overseers, and local board (the last for municipal borough only, composed of the two parishes of St. Peter and St. Paul, and St. Mary the Virgin only).

5.—Poor Law Acts and Local Government Acts.

6.—

	£.	s.	d.
St. Peter and St. Paul -	4,573	15	–
St. Mary the Virgin -	3,862	–	–
Preshute - - - -	7,746	15	–
	£.16,182	10	–

7.—Church rates, poor rates, and general district rates.

8.—For the usual purposes of these rates respectively.

9.—

——	Church Rates.	Poor Rates.	General District Rate.
St. Peter's	2	4	2
St. Mary's	1	4	2
Preshute -	1	4	—

10.—

——	Church Rates.	Poor Rates.	General District Rates.
	d.	d. d. d. d.	
St. Peter's	2 at 6	10 - 8 - 6 - 8	1 s., and 10 d.
St. Mary's	6	10 - 8 - 6 - 8	1 s., and 10 d.
Preshute .	4	8 - 10 - 10 - 8	—
	1 s. 4 d.	8 s. 4 d.	1 s. 10 d.

12.—11 *s.* 6*d.*

13.—9,304 *l.* 18 *s.* 9 *d.*

14.—

ANSWERS from MARLBOROUGH—*continued.*

14.—

	County Rate.	Lunatic Rate.	Police Rate.
	£. s. d.	£. s. d.	£. s. d.
St. Peter's	35 5 6	12 9 –	100 *l.* a year, by arrangement with county.
St. Mary's	31 6 5	11 1 –	
Preshute -	56 14 2	20 – 3	70 – 11
£.	123 6 1	43 10 3	170 – 11

15.—The proper form of rate is used in each instance.

16.—Church rate by collector paid by churchwardens, and remainder by paid officers in each parish; paid from respective funds by yearly salary since Michaelmas last.

17.—By same collector.

18.—Small Tenements Rating Act, as regards poor rate and general district rate.

19.—Resolutions passed as follows: St. Peter and St. Paul, and St. Mary the Virgin, 13th February 1851; and Preshute, 17th October 1850.

20.—Not resisted.

21.—No Local Act, *see* No. 18.

22.—In all three parishes.

23.—Allowance for compounding, three-eighths in poor rate; one-half in general district rate.

24.—6 *l.* rateable value; no such cases are known.

25.—St. Peter and St. Paul - - - 106
St. Mary the Virgin - - - 246
Preshute - - - - - 141
493

26.—St. Peter and St. Paul - - £.451
St. Mary the Virgin - - - 1,019
Preshute - - - - - 355
£. 1,825

27.—Three-eighths in poor rate; one-half in general district rate.

29.—General district rate.

30 to 33.—Same as poor rate.

34.—Occupier's name inserted.

35.—Separately.

36.—None.

37.—Nil.

38.—Nil.

39.—None.

40.—No such instance occurs.

41.—Nil.

42.—In the poor rate the full rateable value was entered, but was followed by the reduced assessment only. In the general district rate the full rateable value, reduced value, and reduced assessment appear.

43.—None in use.

44.—Direct.

45. (1.)—St. Peter and St. Paul - 4,570
St. Mary the Virgin - - 3,864
Preshute - - - - 7,746
16,180

(2.)—St. Peter and St. Paul - 6 *d.*
St. Mary the Virgin - 6 *d.*
Preshute - - - 10 *d.*

(3.)—

		Increase.
	£. s. d.	£. s. d.
St. Peter and St. Paul -	114 5 –	4 5 –
St. Mary the Virgin -	96 12 –	6 12 –
Preshute - - -	320 – –	3 – –
£.	416 12 –	13 17 –

(4.)—None, *see* No. 34.

46.—About the same.

47.—None.

48.—General district rate.

49.—No.

50.—Five.

51.—None.

52.—Under a pound, and it is probable that will be collected, and rate finally closed in a week or so.

53.—The assistant overseer has also been appointed collector at an increased salary. The appointment will probably be permanent.

54.—None.

55.—No.

56.—Yes.

St. Peter and St. Paul - - 46
St. Mary the Virgin - - - 110
Preshute - - - - 18
174

57.—Stationary.

58.—Rentals various.

59.—Cannot be ascertained.

60.—Five or six only.

61.—Yes.

62.—Very few indeed.

63.—Yes.

64.—Not as yet.

Robert W. Merriman,
Town Clerk of the Borough of Marlborough.

3 June 1868.

App. No. 12.

ANSWERS FROM NORWICH.

1.—List of parishes annexed which are wholly within the borough.

2.—One; Norwich Union.

4.—(*a.*) The Corporation.
(*b.*) The Local Board of Health.
(*c.*) The Guardians of the Union.

5.—(*a.*) The Municipal Corporation Act.
(*b.*) The Board of Health and Local Government Act.
(*c.*) The Norwich Poor Act, 1866.

6.—204,674 *l.* 15 *s.*, April 1868.

7.—(*a.*) Borough rate.
(*b.*) Board of Health rate, sewerage and irrigation rate.
(*c.*) Poor's rate.

8.—Repayment of loans borrowed for establishing cemetery, free library and museum, market improvements, and on loan; maintenance of police; salaries of municipal officers and municipal purposes; repayment of loans borrowed for public improvements, and interest, lighting, paving, and cleansing the streets, roads, &c., and for sewerage and irrigation purposes; the repayment of loans borrowed on the erection of new workhouse, and interest; maintenance of the poor; salaries of officers, &c.

9.—(*a.*) Borough rate - - - - 4
(*b.*) Board of Health rate and sewerage and irrigation - - - 2
(*c.*) Poor's rate - - - - 4

10.—(*a.*) First, 4 *d.*; second, 4 *d.*; third, 3 *d.*; fourth, 3 *d.*; total, 1 *s.* 2 *d.*
(*b.*) First, 9¾ *d.*; second, 11½ *d.*; total, 1 *s.* 9¼ *d.*
(*c.*) First, 11 *d.*; second, 11 *d.*; third, 11 *d.*; fourth, 1 *s.*; total, 3 *s.* 9 *d.*

11.—(*a.*) First, 178,882 *l.* 15 *s.*; second, 179,802 *l.*; third, 210,557 *l.* 10 *s.*; fourth, 211,414 *l.* 15 *s.*
(*b.*) 180,750 *l.*
(*c.*) First, 178,882 *l.* 15 *s.*; second, 179,802 *l.*; third, 210,557 *l.* 10 *s.*; fourth, 211,414 *l.* 15 *s.*

12.—6 *s.* 8¼ *d.*

13.—1,922,813 *l.* 10 *s.*

14.—No.

15.—Poor and borough rate, same form; Board of Health rate, sewerage and irrigation rate, very slightly.

16.—Poor and borough rates collected by overseers in all the 44 parishes without payment; the Board of Health rates are collected by four paid officers, salary 25 *l.* each for making out rates, and a commission of 8 *d.* in the pound upon the amount collected.

17.—*See* previous answer.

18.—The Norwich Poor Act, 1863, and the Board of Health and Local Government Act.

19.—Public Health Act applied to Norwich by a provisional order of the Board of Health, 4th June 1851, confirmed by 14 & 15 Vict. c. 98.

20.—Adoption not resisted.

21.—*See* Sections 68 to 75 of copy of Norwich Poor Act, sent herewith. [*See* p. 315.]

22.—The composition was adopted generally.

23.—As to poor rate, *see* Section 68; as to these rates, the owners of property of the rateable annual value of which was 10 *l.* and under, assessed at two-thirds.

24.—9 *l.*; Section 68 before referred to. No.

25.—Thirteen thousand six hundred and sixty-two.

26.—21,112 *l.*

27.—65,984 *l.*

28.—44,872 *l.*

29.—*See* answer to 18.

30.—Board of Health rate, 15,575 *l.*

31.—56,447 *l.*, Board of Health rate.

32.—Board of Health, 5,325 *l.* 9 *s.* 6 *d.*

33.—As to poor's rate, *see* Sections 68 to 75; Board of Health rate, *see* answer to 23.

34.—The owner's name was inserted as liable to be rated, and one or more names of occupiers for identity of tenements. This cannot be satisfactorily given—an approximation to 13,662.

35.—Several tenements grouped together, and rated in one aggregate sum.

36.—None.

37.—51 *l.* 14 *s.* 1¾ *d.*; 12 *s.* 6 *d.* per cent.

38.—12 *s.* 7¼ *d.*

39.—Thirty-four.

40.—No.

45. (1.)—210,557 *l.* 10 *s.*
(2.)—11 *d.*
(3.)—Rate assessed, 9,650 *l.* 11 *s.* Increase, 30,755 *l.* 10 *s.*
(4.)—13,662.

46.—Less by 8 ½ per cent.

47.—Total number - - - 1,922
Males, about - - 852
Females, about - 1,070
1,922
Amount excused, 360 *l.*

48.—Only Board of Health rates.

49.—Yes, as to poor rates.

50.—250.

51.—None.

52.—260 *l.* A very small amount; not yet determined.

ANSWERS from NORWICH—*continued.*

53. Prior to the Act no assistant overseers in Norwich. Since Act the Assessment Committee have made rates for overseers at a cost of about 325 *l.* The guardians are now asking the sanction of the Poor Law Board to appoint paid collectors, and if assented to the charge will be permanent.

54.—Great difficulty, some persons refusing to give names, and others giving fictitious names.

55.—No.

56.—Not at present.

57.—The change is very frequent within the borough.

8 May 1868.

58. Weekly; and paid weekly.

59.—Over 6 *l.*, 4,978; 6 *l.*, and under, 8,684.

60.—320.

61.—Yes.

62.—No reliable estimate can be given.

63.—No; from the frequency of change, many persons occupying during the same quarter.

64.—Some few active partizans upon political and religious questions.

W. L. Mendham,
Town Clerk, Norwich.

Sections 68 to 75 of Norwich Poor Act.

Owners of Small Tenements, to be rated.

68. The owner of every tenement in the union, not exceeding the gross yearly rent or value of nine pounds, whether let for a less period than one year, or let in separate apartments, and not the occupier, shall be rated in respect thereof to the following amount, and the rate shall be paid whether the tenement be occupied or not (that is to say):

(A) If the gross yearly rent or value do not exceed six pounds, then at one-fourth thereof.

(B) If the gross yearly rent or value exceed six pounds, then at one-third thereof.

Owners not to be rated in respect of places of business.

69. Provided that the owner, instead of the occupier, shall not be so rated unless the tenement be occupied as a dwelling only, and not as a place of business.

Distress on Owner and Occupiers for Rates payable by Owner.

70. On non-payment of the rates payable by any owner, the same may be levied by distress and sale of the goods and chattels of the owner wheresoever found, or of the occupiers of the tenement found therein.

Limit of Distress on Occupiers.

71. Provided that the goods and chattels of any such occupier shall be liable to be distrained and sold for payment of such only of the rates as become due in respect of the tenement, during his occupancy thereof.

Occupier not liable to pay Rates beyond Rent due.

72. Provided that no such occupier shall at any time be liable to pay any greater sum for or towards the rates than the amount of the rent actually due or payable by the occupier to the owner of the tenement so occupied.

Payment by Occupier to discharge so much of Rent.

73. Every such occupier who pays any such rate, or on whom it is levied, may from time to time, unless there be an agreement between landlord and tenant to the contrary, deduct the amount thereof from the rent due and payable from him to his landlord of the tenement, and the receipt for the payment shall be a sufficient discharge to the occupier for so much of his rent, and to his landlord for so much of the rates.

Persons receiving Rents to be rated as Owners or Landlords.

74. The person from time to time receiving or authorised to receive otherwise than as an agent or collector, or claiming to be entitled to the rents of any tenement immediately from the occupier thereof shall be rated in respect of the tenement as the owner or landlord thereof, and shall continue to be rated notwithstanding he has ceased to be owner or landlord, unless and until some other person be rated in respect of the tenement.

Where name of Owner or Landlord not known, he may be rated as "the Landlord."

75. Where the name of any owner or landlord liable to be rated under this Act is not known to the churchwardens or overseers, it shall be sufficient to rate the owner or landlord in the rate book as the owner or landlord of the tenement to be rated, by designation of "the owner" or "the landlord," without stating his name.

ANSWERS FROM NOTTINGHAM.

1.—St. Mary's, St. Peter's, St. Nicholas, wholly in the Borough.

2.—One; Nottingham Union.

3.—*See* Question No. 2.

4.—Local Board of Health, Overseers of the Poor, Town Lighting Committee.

5.—Poor Laws, Local Government Act, 1858, and 5 & 6 Vict. c. 13, "An Act for Lighting the Streets and Public Roads within the Town and County of the Town of Nottingham."

6.—£. 263,396. 12 *s.*

7.—Poor rate; general district rate; town lighting rate.

8.—Poor rate, for paying the expenses of the relief of the poor and the borough rate; general district rate, highway town improvement, sanitary and fire service expenses; town lighting rate, lighting the streets and public roads within the borough.

9.—Two poor rates for each of the three parishes; one general district rate; one town lighting rate.

App. No. 12.

ANSWERS from NOTTINGHAM—*continued.*

10.—

		s.	d.	
Poor Rate:				
St. Mary's Parish -	20 April 1867	1	3	in the £.
Ditto „ -	31 Oct. 1867	1	8	„
St. Peter's „ -	20 April 1867	1	8	„
Ditto „ -	20 Oct. 1867	1	8	„
St. Nicholas „ -	20 April 1867	1	8	„
Ditto „ -	20 Oct. 1867	1	8	„
General District Rate	16 May 1867	1	6	„
Town Lighting Rate	15 May 1867	–	3½	„

11.—

		£.	s.	d.
Poor Rate:				
St. Mary's Parish -	20 April 1867	12,742	11	8
Ditto „ -	31 Oct. 1867	18,047	10	6
District Rate - -	16 May 1867	18,509	18	5
Poor Rate:				
St. Peter's Parish -	20 April 1867	1,960	13	4
Ditto „ -	20 Oct. 1867	1,959	12	8
St. Nicholas „ -	20 April 1867	1,891	3	1
Ditto „ -	20 Oct. 1867	1,942	11	2
Town Lighting -	15 May 1867	3,382	11	5

12.—4*s.* 11¾ *d.*

13.—£. 60,436. 12*s.* 3*d.*

14.—£. 12,700 contribution to borough rate out of poor rates of the three parishes.

15.—The forms are very similar.

16.—The whole of the rates are collected by paid officers in the three parishes forming the borough; five poor rate collectors, three general district rate collectors, two town lighting rate collectors; by salary.

17.—Separate collectors for each kind of rate, *see* Question 16.

18.—13 & 14 Vict. c. 99, "An Act for the better Assessing and Collecting the Poor Rates and Highway Rates in respect of Small Tenements," adopted by the parishes of St. Mary and St. Nicholas.

19.—At a vestry meeting held 24th of March 1853, it was resolved, "That the Act 13 & 14 Vict. c. 99, be adopted and put in force for the parish of St. Mary, in Nottingham, being an Act for the better Assessing and Collecting the Poor Rates and Highway Rates in respect of Small Tenements."

At a vestry meeting held on the 7th of July 1853, it was resolved, "That the Act 13 & 14 Vict. c. 99, be adopted and put in force in the parish of St. Nicholas, in Nottingham, being an Act for the better Assessing and Collecting the Poor Rates and Highway Rates in respect of Small Tenements."

20.—Not resisted.

21.—*See* Question 18.

22.—(1.) Two parishes adopted; 241,467*l.* 9*s.*
(2.) One parish not adopted; 23,528*l.*

23.—A per-centage allowed upon all houses up to 6*l.* rateable value, the owner paying for empty houses:

50 per cent. off houses to 1*s.* 8*d.* per week.
40 „ from 1*s.* 8*d.* to 2*s.* 6*d.* „
33½ „ „ 2*s.* *d.* to 3*s.* 6d. „

24.—Six pounds rateable value and all below. No.

25.—Houses compounded for in the borough, about 9,400.

26.—£. 41,215. 15*s.*

27.—£. 2,629. 19*s.* 11*d.*

28.—£. 1,049. 12*s.* 5*d.*

29.—General district rate under the powers of the Local Government Act, 21 & 22 Vict. c. 98, s. 55

30.—About 10,000*l.*

31.—£. 47,490.

32.—£. 3,561. 15*s.*

33.—£. 1,404.

34.—The names of both occupier and owner inserted, but the owner liable for the rate.

35.—Each assessment inserted separately for each tenement in the poor rate.

36.—Summonses, 338; warrants, 86.

37.—£. 735 – *s.* 10*d.*

38.—None.

39.—None.

40 to 42.—*See* Question 23.

43.—Owner.

44.—To the collector.

45. (1.)—263,396 *l.* 12 *s.*
(2.)—1 *s.* 8 *d.* in the pound.
(3.)—21,949*l.* 14*s.* 4*d.*; increase, 1,057*l.* 19*s.* upon corresponding half-year 1866.
(4.)—About 9,400.

46.—The difference will be very slight.

47.—76 males; 52 females; 34*l.* 5*s.* 7*d.*

48.—General district rate.

49.—It is not the practice to excuse the rates without summoning.

50.—677 summonses.

51.—127.

52.—548*l.* 14 *s.* 7 *d.* The receipt of the whole probable rate closed 25th March 1868.

53.—No; 50 *l.* additional amount to collectors of poor rate.

54.—No difficulty arises.

55.—No.

56.—Arrangements have been made. The greater number of old compound houses are paid by the landlord or agent.

57.—The poorer class very changeable.

58.—Let by the week, and rents payable weekly.

59.—About 12,000.

60.—Cannot tell.

62.—Cannot tell.

63. Not as respects every occupier, but it may be kept generally accurate by efficient collectors.

64.—No.

John Barber, Mayor of Nottingham.

ANSWERS FROM OLDHAM.

1.—The municipal borough of Oldham is conterminous with the township of Oldham.

2.—The municipal borough is part of a union only; the Oldham Union.

3.—There are seven townships in the union, besides the municipal borough, viz., Alkrington, Chadderton, Crompton, Middleton, Royton, Thornham, and Tonge.

4.—The overseers of the poor and the town council.

5.—Under the several Acts relating to the poor, and the Oldham Borough Improvement Act, 1865.

6.—196,537 *l.*

7.—Two: viz., poor rate and borough rate.

8.—Poor rate; maintenance of the poor, &c., borough rate; maintenance of public park, cemeteries, town hall, market, highways, police, street lighting, fire brigade, baths and washhouses, salaries, printing, &c.

9.—Two poor rates and one borough rate (levied half-yearly).

10.—Poor rates 1*s.* 6*d.* and 2*s.* in the pound (but these would cover the expenses for more than one year); borough rate, 2*s.* 6*d.* in the pound.

11.—

	£.	*s.*	*d.*
Poor rate, first -	- 14,252	3	6
„ second -	- 19,653	14	–
Borough rate -	- 17,123	11	3

12.—Six shillings in the pound.

13.—51,029 *l.* 8 *s.* 9 *d.*

14.—Yes; the sum of 3,049 *l.* 19 *s.* towards the county rate.

15.—The form used for the poor rate is that prescribed by the Poor Law Board. The difference between this form and the form of the borough rate is, that columns Nos. 2, 3, 8, 9, 10, 12, 14, 15, 17, 18 and 19 of the former are left out, and two columns for the number of the collector's voucher, and for removals, substituted.

16.—By paid officers; poor rate, three paid collectors; borough rate, three paid collectors, paid out of the rates. There are no unpaid collectors.

17.—No. In the borough the poor rates are collected by three poor rate collectors, and the borough rates by three borough rate collectors.

18.—With regard to the poor rate, there was no general or local Act in force in the borough for rating the owners instead of the occupiers or for compounding, but there is a clause in the Oldham Borough Improvement Act, 1865, which gives to the Council the power to compound with owners of premises under 9 *l.* rateable value, and in some other cases, but the power has not been enforced.

19.—*See* last answer.

20.—*See* answer to question, No. 18.

21.—As to the borough rates, section 296 of the Oldham Borough Improvement Act, 1865, is as follows: "The owner instead of the occupier of the property may, from time to time, at the option of the corporation, be rated in the following cases (namely):—

"(1.) Where the rateable value of the property rated does not exceed the sum of 9 *l.*

"(2.) Where buildings or lands are let to weekly or monthly tenants.

"(3.) Where buildings are let in separate apartments.

"(4.) Where the rents become payable, or are collected, at any shorter period than quarterly.

"(5.) Where the property rated is a mill, manufactory, machine shop, or other work wherein, or in any part whereof, steam power is supplied by the owner."

Subject, except with respect to the case lastly hereinbefore defined, to the following provisions (namely):—

"(1.) Where the owner is rated, instead of the occupier, he shall be assessed upon such reduced estimate as the corporation deem reasonable of the net annual value, not being less than two-thirds, or more than four-fifths thereof.

"(2.) Where such reduced estimate is in respect of tenements, whether occupied or unoccupied, then such assessment may be made on one-half of the amount at which such tenements would be liable to be rated if the same were occupied, and the rate were levied on the occupier."

22 to 35.—*See* answer to question, No. 18.

36.—3,342 summonses; 70 distress warrants.

37.—963 *l.* This amount includes the sum of 220 *l.* excused, and for empties, removals, appeals, &c.

38.—*See* answer to question, No. 18.

39.—812.

40.—No.

41.—*See* last answer.

42.—*See* answer, No. 40.

43.—The demand note is left with the tenant.

44.—*See* answers, Nos. 18 and 40.

45. (1.)—196,537 *l.*

(2.)—Two shillings in the pound.

(3.)—*See* answer to question, No. 18.

(4.)—*See* answer to question, No. 18.

46.—*See* answer to question, No. 18.

47.—Males, 482; females, 330; amount excused, 220 *l.*

48.—No.

49.—The parties generally are summoned before they are excused; but persons in receipt of relief are excused by the magistrates upon the recommendation of the overseers.

50.—None.

51.—None.

App. No 12.

ANSWERS from OLDHAM—*continued.*

52.—This question cannot at present be answered.

53.—No.

54.—*See* answer to question, No. 18.

55.—No.

56.—No.

57.—The population may be considered stationary, but there are many changes of tenancy, and the trade of the town is extending beyond the limits of the borough; in that sense there are frequent removals.

58.—Small tenements are let by the week, and the rents generally paid weekly.

59.—About 8,200 rented by males.

60.—No.

61.—*See* last answer.

62.—From 1,000 to 1,500.

63.—The rate books cannot be kept accurate. The collectors get the rate from the person occupying at the time the rate is made.

64.—*See* answer to question, No. 18.

19 May 1868.

Jno. Ponsonby,
Town Clerk of the Borough of Oldham.

ANSWERS FROM PETERBOROUGH.

1.—St. John Baptist, Minster close precincts.

2.—Part of a union; Peterborough.

3.—40 other parishes comprise the Peterborough Union.

4.—Overseers of the Poor; Improvement Commissioners; Cemetery Commissioners; surveyors of the highways.

5.—Peterborough Improvement and Cemetery Act, 1850, and General Acts.

6.—56,129 *l.*

7.—Poor rate; improvement rate; cemetery rate; drainage rate; highway rate.

8.—For above purposes.

9.—Three poor; two improvement; one cemetery; one drainage, and three highway rates.

10.—

Poor rates, 1 *s.*, 8 *d.*, and	10 *d.*	in £.
Improvement, 1 *s.* 3 *d.* and	10 *d.*	„
Cemetery	1½ *d.*	„
Drainage	2 *d.*	„
Peterboro' highway	6 *d.*	„
Dogsthorpe highway	8 *d.*	„
Eastfield and Newark highway,	3 *d.*	„

11.—

	£.
Minster precincts poor rate	1,848
Peterboro' poor rate	52,998
„ Poor rate	53,922
„ Improvement rate	30,048
„ Improvement rate	30,486
„ Cemetery	50,784
„ Drainage	30,486
„ Peterboro' highway	4,647
„ Dogsthorpe highway	12,439
„ Eastfield and Newark highway	2,760

12.—6 *s.* 3½ *d.*

13.—270,418 *l.*

14.—1,110 *l.* for county and police rates.

15.—The rates are all similar in form, the amount of rate in each case being calculated upon the rateable value.

16.—Three paid officers for St. John Baptist, Peterborough; Minster precincts collected by unpaid officers.

17.—Collected by separate collectors.

18.—Small Tenements Rating Act of 1850, adopted throughout the borough.

19.—Extract from vestry minute book, St. John Baptist, Peterboro', 3rd February 1853: Proposed by Mr. Warwick, seconded by Mr. Household, "That this meeting is of opinion the adoption of the Small Tenement Rating Act be commenced in the parish of St. John Baptist, Peterborough, forthwith." It was proposed by Mr. Head and seconded by Mr. Thomas Beaver, "That it is the opinion of this meeting that the assessment to the poor should be paid by the occupiers of tenements in this parish as heretofore, and not by the landlords." The above resolutions were put to the meeting, whereupon a show of hands was given in favour of Mr. Warwick's proposition, that the Small Tenements Rating Act be adopted forthwith.

20.—Resisted by minority in vestry, on the ground that the adoption of Small Tenements Rating Act would deprive the compound householders of right to vote in election of Improvement Commissioners, poor law guardians, and other parish matters.

21.—General Act.

22.—Composition adopted throughout the borough.

23.—Owners compounded by paying half the rates.

24.—6 *l.* rateable value.

25.—1,530.

26.—5,035 *l.*

27.—Double.

28.—One-half.

29.—Highway rates.

30.—433.

31.—2,340 *l.*

32.—Double.

33.—One half.

34.—In the last valuation list the names of every occupier was inserted by direction of the Assessment

ANSWERS from PETERBOROUGH—*continued.* App. No. 12.

Assessment Committee, but the valuation list from which the preceding rates were made only partially contained the names of the occupiers, some names being omitted and the owners' names only inserted.

35.—Each tenement separately assessed.

36.—None.

37.—12 *l.* 0 *s.* 7 *d.*; $\frac{1}{1350}$th part.

38.—None.

39.—Two.

40.—No such practice.

41.—None.

42.—Owner paid half of rate.

43.—None.

44.—Owners paid to collector.

45. (1.)—St. John Baptist, Peterborough, 53,922 *l.*; Minster precincts, no rate yet made.

(2.)—Tenpence.

(3.)—2,246 *l.*; no increase in amount of assessments.

(4.) 1,451.

46.—Greater in proportion; 150 *l.* increase.

47.—Three males; 21 females; 4 *l.* 1 *s.* 9¼ *d.*

48.—None.

49.—Yes, excused by justices, without the appearance of persons excused.

50.—Twenty.

51.—One.

52.—10 *l.* 2 *s.* 4½ *d.*; all recoverable.

53.—No, but the salary of the collector in St. John Baptist, Peterborough, increased from 60 *l.* to 100 *l.* for the current year.

54.—Considerable difficulty; collector having to go round the parish twice to get the names.

55.—None.

56.—250.

57.—Working classes frequently change their residence.

58.—Various terms.

59.—About 1,000.

60.—None.

62.—About 200.

63.—Great difficulty in consequence of parties removing.

64.—Yes.

29 April 1868.

John Whitwell, Chairman,
Peterborough Board of Guardians.

ANSWERS FROM PETERSFIELD.

1.—Buriton, Petersfield, Sheet Steep, Siss, Froxfield, wholly, and Eastmeon, partly.

2.—One; Petersfield.

3.—Colemore, Greatham, Hawkley, Empshott, Priorsdeane, Privett, and part of Eastmeon.

4.—The churchwardens and overseers.

6.—About 32,300 *l.*

7.—Only poor rates.

9.—Two poor rates in each parish.

10.—From 1 *s.* 6 *d.* to 2 *s.*

13.—About 32,100 *l.*

14.—333 *l.* towards county and police rates.

16.—The rates in all the parishes are collected by two collectors paid by salary.

18.—The Small Tenements Act, 13 & 14 Vict. c. 99.

22.—The Small Tenements Act, 13 & 14 Vict. c. 99, has been adopted in all the parishes within the borough.

25.—751.

26.—169 *l.*

27.—169 *l.*

28.—84 *l.*

34.—Yes.

35.—Yes.

43.—No.

44.—Yes, direct.

45. (1.)—About 32,300 *l.*

(2.)—From 1 *s.* 6 *d.* to 2 *s.*

(3.)—Assessed, 32,300 *l.*; increase, about 84 *l.*

(4.)—751.

46.—Increase about 84 *l.*

47.—Two males; amount about 10 *s.*

48.—No.

49.—No.

50.—Three.

51—Two issued, but not executed.

52.—None.

53.—No.

54.—No difficulty, but attended with much trouble.

55.—No.

57.—About stationary.

58.—Principally weekly.

60.—None.

63.—Yes, with care and attention.

64.—No.

Samuel W. Seward,
Mayor of Petersfield.

App. No. 12.

ANSWERS FROM POOLE.

1.—Saint James, Poole, Longfleet, Parkstone, and Hamworthy.

2.—Part of a union. Poole.

3.—Four parishes in the borough and four out of the borough, namely, Canford, Kinson, Lytchett Matravers, and Lytchett Minster.

4.—Overseers of the poor and surveyors of highways.

5.—General Poor Law Act, Highway Act, and an Act passed in the 29th year of the reign of King George the Third, intitutled, "An Act for the better ascertaining, recovering, and collecting certain duties payable upon the importation and exportation of goods and merchandize into or out of the harbour of the town and county of Poole, and also of ballast and boomage duties payable in respect of ships and vessels coming into and going out of the said harbour, and for the enlarging, better repairing, and keeping in repair the said harbour, and the quays and wharves, and for providing a proper place for keeping gunpowder near the said town, and for establishing and regulating the nightly watch, and enlightening the streets of the said town."

6.—24,024 *l.* taken from the valuation lists.

7.—Four different kinds of rates.

8.—Relief of the poor, repairs of highways, and watching and lighting the town.

9.—Twenty, namely, ten poor's rates, five highway rates, one lamp rate, and four watch rates.

10.—Saint James, Poole, 1*s.* 4*d.* quarterly; Longfleet, 2*s.* 6*d.* half-yearly; Parkstone, 2*s.* 1*d.* half-yearly, and Hamworthy, 2*s.* 3*d.* half-yearly.

11.—

	£.
Poole	13,886
Longfleet	3,896
Parkstone	3,804
Hamworthy	2,438

12. Poole, 8*s.*; Longfleet, 5*s.* 6*d.*; Parkstone, 5*s.* 2*d*; Hamworthy, 5*s.* 7*d.*

13.—24,024 *l.*

14.—700 *l.* borough rate; 150 *l.* burial board.

15.—Poor rate made on form authorised by Poor Law Board. Highway rate made on form prescribed by Highway Act.

16.—Three by paid officers and one by the overseer. Payments are charged on poor rates.

17.—Separate collector in St. James, Poole, Parkstone, and Longfleet. In Hamworthy all the rates are collected by the overseer.

18.—13 & 14 Vict. c. 99, for poor's rate, and the General Highway Rate Act.

19.—Unanimously adopted at a vestry meeting, after due notice being given on the 12th October 1850.

20.—Not resisted.

21.—No local Act.

22.—All the parishes in the borough adopted the Act of 13 & 14 Victoria.

23.—Deduction of 15 per cent.: that is to say, the owner paid one-half of the rate.

24.—6 *l.* rateable value; not aware of any.

25.—1,294.

26.—4,480 *l.*

27.—The full amount of rate on each tenement, instead of three-fourths paid by owners.

28.—175 *l.* on each rate.

29.—A highway rate.

30.—1,294.

31.—4,456 *l.*

32.—The full amount of rate on each tenement.

33.—175 *l.*

34.—Occupiers and owners were inserted.

35.—Each tenement rated separately.

36.—Thirteen summonses. No distress warrants.

37.—2 *l.* 3 *s.*; rather less than a quarter per cent.

38.—Nothing.

39.—Four.

40.—There was not.

41.—No arrangement.

42.—The owner paid three-fourths of the rate.

43.—Direct to the owner.

44.—Direct to the collector.

45. (1.)—24,024 *l.*
(2.)—4 *s.* 5 *d.* in the pound.
(3.)—No difference in the assessment, but an increase in the amount collected since the passing of the Representation of the People Act of 1867 of 101 *l.*
(4.)—None.

46.—101 *l.* increase.

47.—182 males; 133 females; 73 *l.* 3 *s.* 7 *d.* excused.

48.—Highway rate.

49.—No; all must appear at the petty sessions.

50.—337.

51.—None.

52.—All paid.

53.—Yes, an assistant collector. The collector of St. James has been allowed 52 *l.* 10 *s.* for an assistant for the past six months.

54.—Ascertained by the collector visiting each house prior to the rate being allowed by the justices.

55.—None whatever.

56.—None, to my knowledge.

57.—Frequently changing.

58.—Weekly and monthly.

59.—None let at less than a weekly tenancy.

60.—None.

61.—No.

62.—One-seventh.

63.—It

ANSWERS from POOLE—*continued.* App. No. 12.

63.—It will be attended with great difficulty, from the circumstance that the occupiers of small tenements frequently change their residence.

64.—No voting at the vestry has taken place since they have been entitled to vote.

James Wood, Mayor.

ANSWERS FROM PRESTON.

1.—Townships of Preston and Fishwick, both wholly within the borough.

2.—The whole of the borough is in the Preston Poor Law Union.

3.—Answered, No. 2.

4.—Township of Preston: overseers of Preston. Township of Fishwick: overseers of Fishwick. For the borough: the mayor, aldermen, and burgesses of the borough of Preston.

5.—The overseers under the Acts relating to the poor. The corporation under the Public Health Act, 1848, and the Local Government Act, 1858.

6.—210,107 *l.*

7.—Poor rates by the overseers of Preston and Fishwick; one rate by the corporation of Preston, as the Local Board under the Public Health Act and Local Government Act; and one rate by the corporation, as the Local Board, being a water rate.

8.—The rates made by the overseers are poor rates; the rates made by the corporation are called general and special district rates. The latter are under the Public Health Act and Local Government Act. The other rate made by the corporation is a water rate for water supply.

9.—Two poor rates, one general and special district rate, and one water rate.

10.—Poor rates:

Preston - -	3*s.* 6*d.* in the £.
Fishwick - -	2*s.* in the £.

Borough of Preston:

General district rate -	1*s.* 8*d.* in the £.
Special district rate -	2*d.* in the £.
Water rate - -	1*s.* in the £.

for the persons supplied with water.

11.—Poor rate - - -	210,107 *l.*
Local Board rates -	180,000 *l.*

	s.	*d.*	
12.—Poor rate - -	3	6	in the £.
Local Board rates -	1	10	in the £.
Total - -	5	4	
Water - - -	1		*s.* in the £.

13.—290,107 *l.*

	£.	*s.*	*d.*
14.—County rate - -	1,750	7	–
Borough rates, including police - - -	5,757	–	–
Burial Board rate -	1,809	–	–

15.—The form ordered by the Poor Law Board is used for the poor rate. Form of general and special district rate (Local Board) sent herewith.

16.—Paid officers:

Eight poor rate collectors; salaries paid by the guardians.

Three collectors for Local Board, and paid by Local Board.

17.—Poor rates in Preston collected by assistant overseer for Preston and his assistants. Poor rate in Fishwick collected by assistant overseer for Fishwick. Local Board and water rates collected by collectors appointed by corporation.

18.—The following several Acts were in force: 59 Geo. 3, c. 12, and 13 & 14 Vict. c. 99; Public Health Act, 1848; Local Government Act, 1858; Preston Waterworks Act, 1853, which incorporated the Waterworks Clauses Act, 1847.

19. The 59 Geo. 3, c. 12, was adopted many years ago; the 13 & 14 Vict. c. 99 (Small Tenements Rating Act) soon after the passing thereof. I cannot give copies of the orders.

20.—I am not aware of any objection to the adoption.

21.—General Acts.

22.—The system of composition was generally adopted in the borough.

23.—Where the owner paid for his house whether occupied or not, an allowance of one-third was made. If he only paid for occupied houses, then an allowance of one-fourth was made.

24.—20 *l.* Not any.

25.—11,412.

26.—65,000 *l.*

27.—11,375 *l.*

28.—3,317 *l.*

29.—Local Board rates.

30.—11,412.

31.—65,000 *l.*

32.—5,960 *l.*

33.—1,490 *l.*

34.—Every occupier.

35.—Separately.

36.—112 summonses; three warrants.

37.—1,030 *l.*

38.—None.

39.—None.

40.—No such practice.

43.—Direct to the owner.

44.—Direct to the collector.

45. (1.)—210,117 *l.*
(2.)—2*s.* in the pound.
(3.)—210,117 *l.*; 2,309 *l.*
(4.)—11,412.

App. No. 12.

ANSWERS from PRESTON—*continued.*

46.—Greater by the sum of 2,209 *l.*; but such would not have been the case had not the owners generally agreed to pay the rates for their tenants, the tenants paying an increased rent.

47.—Males - - - 173
Females - - - 107
280

48.—Local Board rates and water rates.

49.—Yes.

50.—598.

51.—Thirty-four.

52.—56 *l.* 14 *s.* 8 ½ *d.*, nearly the whole of which will be collected. The rate is closed; the arrears will be carried forward in the next rate.

53.—The collectors were increased from five to ten; now reduced to eight; increased expense, 245 *l.* a year. The present number will probably be permanent.

54.—Have always obtained the names of occupiers without any difficulty.

55.—No.

56.—*See* answer to No. 46; about two-thirds.

57.—Frequently, both within and without the borough.

58.—Weekly.

59.—11,412.

60.—Very few, if any.

61.—*See* answer to last question. If there are any such houses, the landlord is rated.

62.—Cannot answer; varies according to the times.

63. It can be done, but will cause much labour and trouble.

64.—No opportunity has been afforded them.

Robert Ascrop,
Town Clerk of Preston.

19 May 1868.

FORM OF RATE BOOK.

Preston Local Board of Health.							General District Rate.						Special District Rate.				
Situation of Property.	Description.	Owners Assessed.	Occupiers Assessed.	Rateable Value of Buildings.		Rateable Value of Land.	Rate.	Composition payable by Owners.	Folio in Cash Book.	Amount received.	Loss by Empty Property, &c.	Arrears.	Rate.	Composition payable by Owners.	Amount received.	Loss by Empty Property, &c.	Amount.
				Where Owners Assessed.	Where Occupiers Assessed.												
				£. s.	£. s	£. s.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.

ANSWERS FROM RETFORD.

1.—In the municipal borough East Retford is the only parish. In the Parliamentary borough there are about 90 parishes.

2.—The parish of East Retford is in one union, the Retford Union. The parishes in the Parliamentary borough are in six or seven unions.

4.—The overseers of the poor and the Local Board of Health.

5.—The Poor Law Acts and the Local Government Act. There are no local Acts.

6.—8,017 *l.* 18 *s.* 7 *d.* within the municipal borough.

7.—Two in East Retford.

8. (1.)—For the relief of the poor and other union charges and parochial expenses.

(2.)—To defray the district and other expenses of the Local Board of Health.

9.—Six; three of each kind.

10.—3 poor rates at 8 *d.* per £.
2 general district at 1 *s.*
1 - ditto - at 3 *s.*

	£.	s.	d.
11.—1st poor rate - -	242	3	3¾
2nd - ditto - - -	242	4	6
3rd - ditto - - -	263	18	10½
1st general district rate -	360	5	11¼
2nd - - ditto - -	363	12	9¾
3rd - - ditto - -	1,091	9	10½

12.—7 *s.*

13.—2,564 *l.* 5 *s.* 3¾ *d.*

ANSWERS from RETFORD—*continued.* App. No. 12.

14.—150*l.* 10*s.* 5*d.* to the county rate;
145*l.* 10*s.* to the Burial Board.

15.—They are similar; the general district rate differing from the poor rate form only in having columns to insert the limitations and deductions special to that rate.

16.—The poor rates are collected by the overseers of the poor, and the rates of the Local Board of Health by a paid collector, who has an annual salary.

17.—By separate collectors.

18.—The Small Tenements Rating Act was in force in East Retford, and the poor rate was made in pursuance of its provisions; the general district rate was also charged to owners of tenements below 6*l.* rateable value under the provision of the Local Government Acts.

19.—Resolved, "That the owners of the tenements within this parish, the yearly value of which shall not exceed 6*l.*, shall be rated and assessed to the rates for the relief of the poor in respect of such tenements, instead of the occupiers thereof."

20.—There is no record of any resistance to the above resolution.

23.—Poor rate: the owner was charged three-fourths of the full rate in respect of all tenements occupied when the rate was made; or one-half if he paid for all his tenements, whether occupied or not. General district rate: owners charged two-thirds of full rate.

24.—6*l.* rateable value. There is no reason to suppose that any tenements have been rated below their true rateable value, and thereby become compounded for by the owners.

25.—445.

26.—1,393*l.* 10*s.* 10*d.*

27.—For the last rate made prior to 29th September 1867.

28.—Rate made 8th July 1867: 46*l.* 9*s.*; 20*l.* 3*s.*

29.—The general district rate.

30.—445.

31.—1,393*l.* 10*s.* 10*d.*

32.—At 1*s.* in the pound: 69*l.* 13*s.* 6*d.*

33.—23*l.* 4*s.* 6*d.*, at 1*s.*

34.—Both owners' and occupiers' names were inserted; none were intentionally omitted.

35.—Each tenement was assessed separately.

36.—Four summonses; no distress warrants.

37.—9*s.* 2*d.*

38.—None.

39.—One.

40.—The practice did not extensively prevail.

41.—A few owners of gardens paid the poor rate to the overseers.

42.—None.

43.—No demand note has been required in the above-named instances.

44.—Direct to the overseer.

45.—(1.) 7,938*l.* 13*s.* 7*d.*

(2.) Eight pence.

	£.	*s.*	*d.*
(3.) Total amount	263	18	10½
Increase -	21	14	4½

(4.) 376.

46.—There are not sufficient data to form an estimate, only one poor rate having been collected since the passing of the Reform Act. The proportion was the same as in the previous rate.

47.—Four males; three females.

48.—The rates made by the Local Board of Health.

49.—No.

50.—None.

51.—None.

52.—The rate is now closed. There are no recoverable arrears.

53.—No.

54.—If the owners of small tenements or their agents are accessible, there is not much difficulty. In other cases some additional trouble and difficulty is likely to arise.

55.—No.

56.—No.

57.—The working classes do change their residences somewhat frequently.

58.—Usually by the week.

59.—Perhaps one half of the whole number.

60.—None.

62.—About 75.

63.—Yes, with few exceptions.

64.—Not as yet.

11 June 1868.

John Smith, Mayor.

App. No. 12.

ANSWERS FROM SCARBOROUGH.

1.—Scarborough.

2.—One; Scarborough Union.

4.—The overseers of the poor, the town council as a municipal corporation, and as local board, under the Local Government Act undermentioned.

5.—The poor rate under the Union Assessment Committee Act, 1862; also under 6 & 7 Will. 4, c. 96, the Local Government Act of 1858, with which is incorporated the Board of Health Act of 1848; the borough rates are levied under 5 & 6 Will. 4, c. 76.

6.—95,999 *l.* 10 *s.*

7.—The poor rate, which includes the borough rate, and the general district rate.

8.—The poor rate is made for the maintenance of the poor, and for the police; the burial board also to meet the deficiency in the borough fund; general district rate for improvements in the borough.

9.—Two; one poor rate, two general district rates.

10.—The poor rate was 2 *s.* in the pound; the general district rates amounted together to 3 *s.* in pound.

11.—Poor rate 9,352 *l.* 10 *s.* 8 *d.*, general district rate upwards of 14,000 *l.*

12.—Five shillings in the pound.

13.—Nearly 23,000 *l.*

14.—Payments were made out of the poor rate to the borough fund, and burial board, also police rate. The borough fund call, including police rate, was 3,462 *l.* The burial board 541 *l.*

15.—There is no variation in the form of the different rates, except the local board retain the system of compounding.

16.—By paid officers; there are four paid by yearly salary.

17.—By separate collectors.

18.—The Small Tenement Act with reference to the poor rate, and the Local Government Act with respect to the district rate.

19.—The Act was adopted by a vestry meeting, but we have no copy of the resolutions at hand.

20.—The Act was unanimously adopted.

21.—No local Act.

22.—The composition has been uniform throughout the parish.

23.—One-fifth was deducted from the gross estimated rental of property; and whatever amount the poor rates were in the pound, those compounding were charged one-half.

24.—6*l.* rateable value. There were a few; cases of this kind were the exception.

25.—1,812.

26.—9,011 *l.* 12 *s.*

27.—9,011 *l.* 12 *s.*

28.—One-fifth from the gross estimated rental.

29.—The general district rate.

30.—1,812.

31.—9,011 *l.* 12 *s.*

32.—914 *l.* 2 *s.* 8 *d.*

33.—452 *l.* 1 *s.* 4 *d.*

34.—The owner's name was inserted in the rate-book as being liable to the rate. The name of the occupier was also inserted for municipal purposes.

35.—The rental of each tenement was inserted separately; in the rateable value they are grouped together thus—

	Gross Estimated Rental.	Rateable.
	£. s. d.	£. s. d.
John Thomas - - - -	5 - -	12 - -
John Jones - - - -	5 - -	
John Jackson - - -	5 - -	

36.—Nearly 30 summonses, and six distress warrants.

37.—125 *l.*; nearly 3 per cent.

38.—9 *l.* 15 *s.*

39.—Four persons.

40.—All small houses were compounded for.

42.—They were not assessed at a lower value, but the owners were charged half the high rate.

43.—Direct to the owner.

44.—The owner paid direct to the overseer.

45.—There has been no poor rate made since September 1867.

(1.)—95,999 *l.* 1 *s.*

(2.)—Will be 2 *s.* 6 *d.*

(3.)—

(4.)—1,812.

46.—A very slight difference.

48.—The local district rates.

49.—No; we generally give notice to the parties to appear before the magistrates, without taking out any summons.

50.—No rate been made.

55.—No.

56.—No.

57.—The working classes often change their residences, owing to the fluctuations in the building trade.

58.—By the week and month.

59.—Have no means of ascertaining: probably half by week or month.

60.—Only a few.

61.—Yes.

62.—Two hundred to three hundred.

63.—We should say it will be very difficult, owing to the number of changes that take place, and because we have only one poor rate yearly.

64.—The compounders are not yet eligible to vote in vestry, owing to no rate been levied since the passing of the Reform Act.

The above answers were all furnished by the assistant overseer for the township of Scarborough.

17 June 1868.

W. O. Woodhall, Clerk to the Guardians, Scarborough Union.

ANSWERS FROM STROUD.

App. No. 12.

1.—Stroud, Randwick, Stonehouse, Leonard's Stanley, King's Stanley, Haywardsfield, Bisley, Painswick, Pitchcombe, Minchinhampton, Avening, Horsley, Rodborough, and Woodchester.

2.—It comprises part of a union; Stroud.

3.—Two parishes. Miserden and Crouch.

4.—The poor rate, by parish officers. Parts of Stroud, Bisley, and Painswick assess local gas and water rates.

5.—The poor rates. Under the general acts under which the rates are assessed.

6.—	£.
Stroud	27,881
Randwick	2,409
Stonehouse	11,914
Leonard's Stanley	3,852
King's Stanley	6,888
Haywardsfield	20
Bisley	12,036
Painswick	15,316
Pitchcombe	542
Minchinhampton	14,101
Avening	7,360
Horsley	7,109
Rodborough	8,003
Woodchester	3,288
TOTAL £.	120,719

ANSWERS FROM TEWKESBURY (GLOUCESTERSHIRE).

1.—Tewkesbury only.

2.—Part of a Poor Law union; Tewkesbury Union.

3.—It consists of 23 parishes; 16 in Gloucestershire, seven in Worcestershire.

4.—Municipal authorities; churchwardens, overseers, and Local Board of Health.

5.—We have no local Acts. The Local Board of Health is under the Public Health Act of 1848, and Local Government Act of 1851.

6.—19,262 *l.*

7.—Poor rate and general district rate.

8.—Poor rate, relief of poor and other purposes chargeable thereon, including borough stock, &c. The general district rate for repair of roads, lighting, &c.

9.—Four poor rates at 8 *d.*, one ditto at 6 *d.*; two general district rates.

10.—Four poor rates at 8 *d.*, and one at 6 *d.* in the pound; two general district rates at 1 *s.* each in the pound.

11.—Poor rates (three) 641 *l.* 17 *s.*, and 432 *l.* 17 *s.* 8 *d.*; general district rate 699 *l.* 18 *s.* 6 *d.*, and 699 *l.* 14 *s.* 3 *d.*

12.—4 *s.* 6 *d.*

13.—3,758 *l.*

14.—321 *l.*

15.—Yes.

16.—The poor rates are collected by Mr. D. Chandler, who receives 4 *d.* in the pound. District general rates by Mr. G. Honell, surveyor to the Local Board of Health and inspector of nuisances, for which he receives a salary of 60 *l.* per annum.

17.—The same as above.

18.—Small Tenements Rating Act for all rates.

19.—*See* vestry book; resolved unanimously at a parish meeting.

23.—One-half.

24.—6 *l.* rateable value.

25.—Between 500 *l.* and 600 *l.*

26.—2,677 *l.* 10 *s.* 3 *d.*

27.—89 *l.* 5 *s.*

28.—One-half, 45 *l.* 12 *s.* 6 *d.*

29.—The general district rate.

30.—Between 500 *l.* and 600 *l.*

31.—2,677 *l.* 10 *s.*

32.—89 *l.* 5 *s.*

33.—One-half.

34.—The occupier.

35.—Separate.

36.—Three summonses. No distress warrants.

37.—78 *l.* 15 *s.* 7 *d.*; void and legally excused by composition, 12 per cent.

38.—45 *s.* 16. 5 *d.*

39.—None.

40.—None.

42.—No; only by compounding.

43.—The owner.

44.—Direct to the collector.

45 (1.)—19,258 *l.*

(2.)—8 *d.* in the pound.

(3.)—641 *l.* 18 *s.* 8 *d.*

(4.)—From 500 *l.* to 600 *l.*

46.—Increase about 25 *l.*

47.—Sixty-five males; 59 females.

48.—The general district rate.

49.—Yes; those on the parish.

50.—Fifty-four.

51.—Three.

52.—No arrears; it is closed.

53.—No increase.

54.—Yes, the collector having to call at each house

App. No. 12. ANSWERS from TEWKESBURY (GLOUCESTERSHIRE)—*continued.*

house to ascertain the names, any rate, in consequence of the change of occupation.

55.—No.

56.—No.

57.—Stationary, except changing their residence within the limits of the borough.

58.—Weekly.

59.—500 *l.* to 600 *l.*

60.—No.

62.—Twenty to 30.

63.—Yes, if the collector is properly remunerated.

64.—No.

George Ruddle, Chairman.

ANSWERS FROM WAKEFIELD (TOWNSHIP OF WAKEFIELD, &c.)

1.—The township of Wakefield and parts of the townships of Alverthorpe-with-Thornes and Stanley-cum-Wrenthorpe.

2.—Part of a union; Wakefield Union.

3.—Eighteen parishes without the borough. One entire township (Wakefield) is within the borough, and two townships are partly within it, viz., Alverthorpe-with-Thornes and Stanley-cum-Wrenthorpe.

4.—The overseers of the poor and the local board of health.

5.—Wakefield is a corporation and under the Local Government Act.

6.—In the last poor's rate for Wakefield, dated 12th August 1867, the rateable value is 62,402 *l.* 8 *s.* 7 *d.*

7.—One local board of health, one poor rate every eight months.

8.—The poor's rate to pay the contributions to the union, the county rate and the watch and borough rates.

10.—The board of health rate, 2 *s.* 2 *d.*; the poor's rate, 2 *s.* for eight months, or 3 *s.* every year.

11.—The poor's rate, laid 12th August 1867, was 6,241 *l.* 17 *s.* 7 *d.*

12.—

	s.	*d.*
Local board of health, yearly	2	2
Poor's rate (one-half in each year) -	3	–
	5	2

13.—Wakefield only:—

	£.	*s.*	*d.*
Local board of health -	6,143	17	6
Poor's rate - - -	6,241	17	7
£.	12,385	15	1

14.—

	£.	*s.*	*d.*
Union - - - -	4,340	–	–
County rate - - -	722	7	3
Watch rate - - -	1,222	2	10
Borough rate - -	931	8	6

15.—The same.

16.—Wakefield; by paid officers; two paid officers.

17.—By separate collectors.

18.—None.

19.—No.

20.—A public meeting was held some years ago, but the adoption of the Act was opposed by a large majority.

21.—None.

22 to 35.—Not in force.

36.—In the August rate we have issued 287 summonses and 97 distress warrants; three or four have also been committed to prison in default.

37.—The rate is not yet closed.

39.—About 480.

45.—None.

49.—The overseers excuse in all cases, and the list is afterwards signed by the magistrates.

50.—None; no rate since.

51.—None; no rate since.

53.—No.

54.—None.

55.—No.

57.—The tenants are continually changing their residences.

58.—A great many rents are paid weekly, some fortnightly, and others monthly, &c.

60—None.

62.—It would be impossible to tell, as we have many houses where there are three or four tenants for every rate.

63. It would be impossible to keep the rate accurate. In consequence of continual removals.

App. No. 12.

ANSWERS FROM WAKEFIELD (Township of Stanley-cum-Wrenthorpe).

1.—Stanley-cum-Wrenthorpe.

2.—One Poor Law union; Wakefield Union.

6.—3,260 *l.* 8 *s.* 7 *d.*

7.—Four.

8.—Poor's rate, watch, borough and local district rates.

9.—One of each kind.

10.—Poor's, 2 *s.* 6 *d.*; borough, 5 *d.*; watch, 7 *d.*; local district rate, unknown.

11.—

	£.	*s.*	*d.*
Poor's rate - - -	407	11	–
Borough rate - -	68	2	3½
Watch rate - - -	71	8	11½

12.—Poor's, borough, and watch rates, at 3 *s.* 6 *d.* in the pound.

14.—County rate paid out of the whole township (no other).

16.—By paid officers.

17.—By separate officers.

18.—None.

25.—None.

29 to 31.—None.

34.—The occupier's name inserted.

35.—Separately.

36.—About 60 summonses. Three distress warrants.

37.—About 8 *l.*; about 4½ per cent.

38.—None.

39.—Seventy-two persons.

40 to 42.—None.

43.—Tenant.

44.—Owners do not pay for the tenants.

45. (1.)—540 *l.* 10 *s.*

(2.)—Two shillings in the pound.

(3.)—None.

(4.)—None.

46.—No.

48.—No.

49.—Some by the overseers, and others before the justices.

50 and 51.—None.

52.—Unknown.

53 to 56.—None.

57.—Very frequently.

58.—Generally weekly.

59.—Nearly the whole.

60.—None.

62.—Cannot tell.

63.—No. Always changing.

64.—No compound householders.

ANSWERS FROM WAKEFIELD (Part of Alverthorpe Township).

1.—Parts of Alverthorpe-with-Thornes, Stanley-cum-Wrenthorpe, and Wakefield.

2.—It is part of the Wakefield Union; Wakefield Union.

3.—Eighteen parishes without the borough, one entire township (Wakefield) within the borough, and two townships are partly within it, viz., Alverthorpe-with-Thornes and Stanley-cum-Wrenthorpe.

4.—Overseers of the poor, and Local Board of Health.

6.—13,183 *l.* 17 *s.* 6 *d.*

7.—Three.

8.—Local Board of Health, watch-rate, and borough rate.

9.—Three.

10.—

Water rate - - -	6 *d.* in the £.
Borough rate - - -	5 *d.* „
Local Board of Health	2 *s.* 2 *d.* „

11.—

	£.	*s.*	*d.*
Watch rate - - -	301	4	2
Borough rate - - -	254	11	11

12.—3 *s.* 1 *d.*

15.—For the watch and borough rates the difference in the form is the omission of columns for estimated extent and rental.

16.—Two; paid salary.

17.—Two different collectors in Alverthorpe-with-Thornes.

18.—Small Tenements Rating Act for poor's rate only.

22.—In Alverthorpe-with-Thornes total rateable value, according to last rate made under the Small Tenements Act, 23,212 *l.* 4 *s.* 11 *d.*

23.—Paid one-half.

24.—6 *l.*; yes.

25.—760.

26.—1,252 *l.* 0 *s.* 10 *d.*

27.—2,504 *l.* 1 *s.* 8 *d.*

28.—One-half.

29.—None.

34.—Every occupier was supposed to have his name inserted, but the changes were neglected sometimes.

35.—Separately.

36.—Forty-four summonses and one distress warrant.

39.—Nine.

45. (1.)—13,183 *l.* 17 *s.* 6 *d.*

(2.)—2 *s.*

46.—Less;

App. No. 12.

ANSWERS from WAKEFIELD (Part of Alverthorpe Township)—*continued.*

46.—Less; but can form no estimate of the amount.

47.—Not yet closed.

48.—None.

49.—Yes.

52.—The rate was only laid on the 22nd April, and will probably be closed about the end of the year.

53.—No.

54.—Had to go round to get the names; the occupiers were reluctant to give them.

55.—No.

56.—No.

57.—Frequently change.

58.—Weekly and monthly, as a rule.

60.—None.

62.—Cannot tell.

63.—No. Continual movings.

ANSWERS FROM WALSALL.

1.—The township of the borough of Walsall and the township of the foreign of Walsall.

2.—Part only; the Walsall Union.

4.—The overseers of the poor of the townships aforesaid; the Walsall Improvement Commissioners; the board of surveyors for the highways for the district of Bloxwich; the like for the district of Wood End and Caldmore.

5.—The Commissioners act under 11 & 12 Vict. c. 161, and 13 Vict. c. 15.

7 and 8.—Poor rate; borough rate, for police and municipal purposes; improvement rate, for lighting and cleansing streets; highway rate.

14.—Nine-pence in the pound out of the poor rate made for the borough township towards the borough rate.

16.—By paid officers.

17.—By separate collectors.

18.—The 13 Vict. c. 15, for compounding with owners in respect of all rates.

21.—*See* section 29 of the last-mentioned Act.

24.—6 *l.* 10 *s.*, and also houses let to weekly or monthly tenants or ready furnished, or in separate apartments.

29.—All rates.

48.—All rates except poor rates.

ANSWERS FROM WHITBY.

1.—Whitby, Ruswarp, and Hawsker-cum-Stainsacre.

2.—No; only one union; Whitby Union.

4.—Overseers of the poor and town commissioners.

5.—4 & 5 Will. 4, c. 76, as to overseers; 7 Will. 4, sess. 1837, as to commissioners.

6.—33,176 *l.*

7.—Poor rate, improvement rate, and highway rate.

8.—Relief of the poor and for other purposes chargeable thereon according to law; improving, lighting, watching, draining, and cleansing the town; and repair of highways beyond the limits of the local Act.

9.—Two poor rates, one commissioners' or town rate, and one highway rate.

10.—Poor rate 1 *s.* 8 *d.* in the pound, as to Ruswarp and Whitby; improvement rate 1 *s.* 6 *d.* in the pound; highway rate 8 *d.* in the pound.

11.—

	£.
Whitby	11,345
Ruswarp	16,192
Hawsker	5,639
Poor Rate	£. 33,176

	£.
Improvement rate	21,203
Highway rate	12,134

12.—5 *s.* 6 *d.* in the pound.

13.—66,513 *l.*

14.—462 *l.* 13 *s.* 10 *d.*, police and county rate.

15.—All same form of rate.

16.—All by paid officers (except highway rate); three paid officers; as to collector of poor rate paid by overseers; as to improvement rate by commissioners of town.

17.—*See* last answer.

18.—No local Act for rating owners; no compounding within the borough.

19 to 64.—

ANSWERS from WHITBY—*continued.*

19 to 64.—It is presumed the questions 19 to 64 all have reference to boroughs where the Small Tenement Act is now in force. Whitby has not yet adopted this Act, and the questions would therefore appear inapplicable in the present inquiry. If incorrect, the return will be amended on hearing again.

ANSWERS FROM THE CITY OF WORCESTER.

1.—Claines. St. Nicholas, St. Martin, St. Peter, St. Andrew, All Saints, St. Clement, St. Swithin, St. Alban, St. Helen, Blockhouse, the Tything of Whistones, St. Michael, St. John, and the College Precincts.

2.—It comprises one union, and parts of two others; the Worcester Union, and parts of the Droitwich Union, and the Martley Union.

4.—The parish authorities, the corporation of Worcester, the Local Board of Health.

5.—The Corporation act under the Municipal Corporation Act; 5 & 6 Will. 4, c. 76, the Local Board act under "The Public Health Act, 1848," and the amending Acts, and under "The Local Government Act, 1858," and amending Acts.

6.—The last general district rate was made on 107,928 *l.* 10 *s.* 2 *d.*

7.—Four; poor rates, general district rates, city rates, water rates.

8.—The general district rates comprise repairs and making of streets, removal of nuisances, public lighting, sewers, maintenance of waterworks, salaries, interest on and instalments for redemption of loans. The city rates include police, administration of justice, maintenance of prison, repair, &c. of corporate buildings, lunatic asylum, municipal elections, salaries, interest of and instalments for repayment of loans. The water rate is simply for the water supply.

9.—Two general district rates were made; four city rates, and two water rates.

10.—General district rate, 2 *s.* in the old city, and 1 *s.* 10 *d.* in the new city; city rate, 10½ *d.*; water rate, 4 *d.*

11.—General district rate, old city, 1 *s.* 2 *d.* and 1 *s.* 1 *d.*; new city, 10 *d.* and 9 *d.*; city rates, 3 *d.*, 2½ *d.*, 3 *d.* and 2 *d.*; water rates, 2 *d.* and 2 *d.*

16.—The district, city, and water rates are collected by three paid officers. Two of them receive 80 *l.* a year each. The third has been paid for other services in the same salary. The two first are now about to undertake the collection of the whole at an increase to 105 *l.*

17.—The parishes are divided between the collectors.

29.—The general district rate, city rate, and water rate are subject to composition.

30.—3,191.

31.—14,503 *l.* 12 *s.* 2 *d.*

32.—694 *l.* 0 *s.* 10 *d.*

33.—One-half.

48.—The general district rate, city rate, and water rate.

Worcester, 10 June 1868.

Richard Woof, Town Clerk.

ANSWERS FROM LAUNCESTON.

1.—St. Mary Magdalene, hamlet of St. Thomas, St. Stephen's, St. Thomas the Apostle, South Petherwin, Lawhitton.

2.—One; Launceston Union.

4.—(1). The churchwardens and overseers.
(2). The Launceston local board of health.
(3). The Launceston local board of guardians.

5.—(1). The 43 Eliz. c. 2, and subsequent Acts.
(2). The 28 Geo. 2, c. 38; 24 Geo. 3, c. 17.
(3). The Public Health Act, 1848, 11 & 12 Vict. c. 63.

6.—£. 24,133.

7.—Board of health for the parishes of St. Mary Magdalen, the hamlet of St. Thomas, and parts of the parishes of St. Stephen's, St. Thomas the Apostle, and Lawhitton, which forms the district of the Launceston local board of health; poor rate throughout the borough; way rate in poor rate of such parts of the parishes as are without the district of the local board of health; borough rate for the parish of St. Mary Magdalene, the hamlet of St. Thomas, and part of the parish of Lawhitton, being in the municipal borough.

8.—The relief of the poor throughout the borough; the maintenance of the highways without the district of the board of health; contributions towards watching in the municipal borough, the maintenance of the board of health works; the payment of interest, and in reduction of principal monies borrowed.

ANSWERS from LAUNCESTON—*continued.*

Number of Question.	ANSWERS.					
	St. Mary Magdalene.	Hamlet of St. Thomas.	St. Stephen's.	St. Thomas the Apostle.	South Petherwin.	Lawhitton.
9.	4 Poor rates - - 1 Health rate	4 Poor rates - - 1 Health rate	4 Poor rates - - 1 Health rate	4 Poor rates - - 1 Health rate.	4 Poor rates - -	4 Poor rates. 1 Church rate. 1 Health rate.
10.	s. d. Poor - - - 5½ Borough - - - 6 Houses - - 2 - Land - - - 6	s. d. Poor - - - 6 Borough - - - 6 Houses - - 2 - Land - - - - 6	s. d. Poor - - - 6 Way - - - 2 Houses - - 2 - Land - - - 6	s. d. Poor - - - 8½ Houses - - 2 - Land - - - 6	s. d. Poor - - - 6 Way - - - 3½	s. d. Poor - - - 5½ Way - - - 2 Church - - - 1 Houses - - 2 - Land - - - 6
11.	6,615 *l.* 0 *s.* 6 *d.* -	1,222 *l.* 8 *s.* 0 *d.* -	4,825 *l.* 10 *s.* 6 *d.* -	2,595 *l.* 19 *s.* 6 *d.* -	5,660 *l.* 12 *s.* 6 *d.* -	3,441 *l.* 18 *s.* 6 *d.*
12.	s. d. Poor - - - 1 8 Borough - - - 6 Houses - - 2 - Land - - - 6	s. d. Poor - - 2 - Borough - - 6 Houses - - 2 - Land - - - 6	s. d. Poor - - 2 - Way - - - 8 Houses - - 2 - Land - - - 6	s. d. Poor - - 2 10 Houses - - 2 - Land - - - 6	3 *s.* 2 *d.* - - -	s. d. Poor - - 1 10 Way - - - 8 Church - - - 1 Houses - - 2 - Land - - - 6
13.	£. s. d. Poor - 26,461 2 - Borough - 6,615 - 6 Board of Health - 6,615 - 6	£. s. d. Poor - 4,889 12 - Borough 1,222 8 - Board of Health - 1,222 8 -	£. s. d. Poor - 19,302 2 6 Board of Health - 1,708 7 5	£. s. d. Poor - 10,383 18 0 Board of Health - 552 19 2	22,642 *l.* 10 *s.* - -	£. s. d. Poor - 13,767 14 -
14.	1 Borough, 6 *d.* in £.	1 Borough, 6 *d.* in £.	Yes; county - -	Yes; county - -	Yes; county - -	1 Borough, 6 *d.* in £. County; yes.
15.	Yes - - -	Yes - - -	Yes - - -	Yes - - -	Yes - - -	Yes.
16.	One; out of poor rates	Unpaid - - -	One; out of poor rates	One; out of poor rates	Unpaid - - -	Unpaid.
17.	Yes; same - -	Two Collectors -	Two Collectors -	Two Collectors -	Same - - -	Two Collectors.
18.	None - - -	None - - -	None - - -	None - - -	Compounding Act -	None.
19.	None - - -	None - - -	None - - -	None - - -	By Vestry - -	None.
20.	None - - -	None - - -	None - - -	None - - -	None - - -	None.
21.	None - - -	None - - -	None - - -	None - - -	None - - -	None.
22.	Not adopted; - - 6,615 *l.* 0 *s.* 6 *d.*	Not adopted; - 1,222 *l.* 8 *s.* 0 *d.*	Not adopted; - 4,825 *l.* 10 *s.* 6 *d.*	Not adopted; - 2,595 *l.* 19 *s.* 6 *d.*	Adopted; - - 5,351 *l.* 12 *s.* 6 *d.*	Not adopted; 3,441 *l.* 18 *s.* 6 *d.*
23.	None - - -	None - - -	None - - -	None - - -	One-half - -	None.
24.	None - - -	None - - -	None - - -	None - - -	4 *l.* - - -	None.
25.	None - - -	None - - -	None - - -	None - - -	34 - - - -	None.
26.	None - - -	None - - -	None - - -	None - - -	76 *l.* 7 *s.* 6 *d.* - -	None.
27.	None - - -	None - - -	None - - -	None - - -	4 *l.* 6 *s.* 8 *d.* - -	None.
28.	None - - -	None - - -	None - - -	None - - -	2 *l.* 3 *s.* 4 *d.* - -	None.
29.	None - - -	None - - -	None - - -	None - - -	Way rates - -	None.
30.	None - - -	None - - -	None - - -	None - - -	34 - - - -	None.
31.	None - - -	None - - -	None - - -	None - - -	76 *l.* 7 *s.* 6 *d.* - -	None.
32.	None - - -	None - - -	None - - -	None - - -	4 *l.* 6 *s.* 8 *d.* - -	None.
33.	None - - -	None - - -	None - - -	None - - -	2 *l.* 3 *s.* 4 *d.* - -	None.
34.	Yes; occupier - -	Yes; occupier -	Yes; occupier -	Yes; occupier - -	Owner's name - -	Yes; occupier.
35.	Separate - - -	Separate - - -	Separate - - -	Separate - - -	Separate - - -	Separate.
36.	None - - -	None - - -	None - - -	None - - -	None - - -	None.
37.	3 *l.* 6 *s.* 9 *d.*; 1 per cent.	None - - -	None - - -	None - - -	None - - -	None.

ANSWERS from LAUNCESTON—*continued.*

Number of Question.	ANSWERS.					
	St. Mary Magdalene.	Hamlet of St. Thomas.	St. Stephen's.	St. Thomas the Apostle.	South Petherwin.	Lawhitton.
38.	None	None	None	None	None	None.
39.	None	One	None	None	None	One.
40.	Yes; 12	Yes; 5	None	None	Yes; 5	Yes; 6.
41.	To save trouble	To save trouble	None	None	To save trouble	To save trouble.
42.	No	No	No	No	No	No.
43.	Tenant	Owner	Tenant	Tenant	None	Tenant.
44.	Direct	Direct	None	None	Direct	Direct.
45.—(1.)	6,615 *l.* 0 *s.* 6 *d.*	1,222 *l.* 8 *s.*	4,825 *l.* 10 *s.* 6 *d.*	2,595 *l.* 19 *s.* 6 *d.*	5,658 *l.* 12 *s.* 6 *d.* decrease, on account of tithes.	3,441 *l.* 18 *s.* 6 *d.*
(2.)	8 *d.* in £.	6 *d.* in £.	6 *d.* poor; 2 *d.* way	7½ *d.* in £.	10 *d.* in £.	7½ *d.* in £.
(3.)	6,615 *l.* 0 *s.* 6 *d.*; none	1,222 *l.* 8 *s.*; none	4,825*l.* 10*s.* 6*d.*; none	2,595*l.* 19*s.* 6*d.*; none	230 *l.* 12 *s.* 6½ *d.*	3,441*l.* 18*s.* 6*d.*; none.
(4.)	None	None	None	None	34	None.
46.	The same	The same	The same	The same	No	The same.
47.	None	One female; 5 *s.* 1 *d.*	None	None	None	One female; 11½ *d.*
48.	No	No	No	No	No	No.
49.	Yes	Yes	Yes	Yes	No	Yes.
50.	None	None	None	None	None	None.
51.	None	None	None	None	None	None.
52.	3 *l.* 6 *s.* 9 *d.* forthwith.	None	None	None	None	None.
53.	No	No	No	No	No	No.
54.	None	None	None	None	None	None.
55.	No	No	No	No	No	No.
56.	No	No	No	No	No	No.
57.	Stationary	Stationary	Stationary	Stationary	Stationary	Stationary.
58.	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly.
59.	None	None	None	None	None	None.
60.	Yes; 12	Four	None	None	None	None.
61.	No	No	No	No	None	No.
62.	Ten	Six	Five	Two	Five	Two.
63.	None	None	None	None	None	None.
64.	None	None	None	None	None	None.

I N D E X

TO THE

R E P O R T

FROM THE

SELECT COMMITTEE

ON

POOR RATES ASSESSMENT, &c.

Ordered, by The House of Commons, *to be Printed,*
22 *June* 1868.

342—I.

ANALYSIS OF INDEX.

ALPHABETICAL and CLASSIFIED LIST of the PRINCIPAL HEADINGS in the following INDEX, with the Pages at which the same will respectively be found.

PAGE

Act 59 Geo. 3, c. 12 - - - - - - - 1
Assessed Taxes and Income Tax - - - - - 1
Bethnal Green - - - - - - - - 3

Birmingham:
1. *System of Composition for the Poor Rate previously to the New Reform Act* - 3
2. *System of Collection direct from the small Occupiers; unsatisfactory Working of the System* - - - - - - 4
3. *Suggestion that Compounding be allowed up to 6 l. Rateable Value* - - - 4
4. *Borough Rate* - - - - - - 4
5. *Municipal Rates* - - - - - - 4
6. *Other Details generally* - - - 4

Brighton - - - - - - - - - 5
Bristol - - - - - - - - - - 6

Collection of Rates:
1. *Different Persons for the Collection of the Poor Rate and other Rates* - - 8
2. *Want of a uniform System of Collection of the Poor Rate by paid Officers* - 8
3. *Suggestion for a combined Collection of all Local Rates* - - - - 8
4. *Disturbing Effect upon Collection in Parliamentary Boroughs by the Reform Act of* 1867 - - - - - - 8
5. *Applications made, and Measures taken, for an increased Payment of Collectors of Poor Rates since the Act of* 1867 - 9
6. *Regulations generally as to the Payment of the Collecting Staff* - - - 9
7. *Question of Collecting the Rates from Small Occupiers by frequent Instalments* 9
8. *Conclusions and Recommendations of the Committee* - - - - - - 9

Assessed Taxes and Income Tax - - - 1
Bethnal Green - - - - - - - 3
Birmingham - - - - - - - - 3
Brighton - - - - - - - - 5
Bristol - - - - - - - - - 6
Composition - - - - - - - - 10
Excusal of Rates - - - - - - - 14
Exeter - - - - - - - - - 15
Hulme - - - - - - - - - 20
Ireland - - - - - - - - - 21
Liverpool - - - - - - - - 26
Local Acts - - - - - - - - 28
Manchester - - - - - - - - 32

Collection of Rates—continued. PAGE
Northampton - - - - - - - - 33
Norwich - - - - - - - - - 34
Occupiers - - - - - - - - 35
Oldham - - - - - - - - - 35
Overseers - - - - - - - - 37
Owners - - - - - - - - - 37
Poor Law Board - - - - - - - 42
Rate Book - - - - - - - - 42
St. Pancras - - - - - - - - 44
Scotland - - - - - - - - 45
Sheffield - - - - - - - - 46
Shoreditch - - - - - - - - 46
Stockport - - - - - - - - 48
Summonses - - - - - - - - 49
Wolverhampton - - - - - - - 54

Composition:
1. *Provisions of the Reform Act of* 1832, *on the subject of Composition for Poor Rates* - - - - - - - 10
2. *Provisions and Operation of the Small Tenements Act of* 1850 - - - 10
3. *Extensive Adoption of Composition Arrangements in Boroughs previously to the Reform Act of* 1867 - - - 10
4. *Abolition of Composition in Boroughs by the Act of* 1867 - - - - - 10
5. *Varying Practice in different Boroughs as to Compounding for different Rates* - 10
6. *Details generally relating to the Operation of the present System* - - - 10
7. *Question as to the Financial Results of the Abolition of Composition* - - 11
8. *Conclusions of the Committee adverse to Composition and the Rating of Owners* 11

Act 59 Geo. 3, c. 12 - - - - - - 1
Bethnal Green - - - - - - - 3
Birmingham - - - - - - - - 3
Borough Rates - - - - - - - 5
Brighton - - - - - - - - 5
Bristol - - - - - - - - - 6
Collection of Rates 4, 5 - - - - - - 8
County Rate - - - - - - - - 11
Edgbaston - - - - - - - - 13
Hulme - - - - - - - - - 20
Liverpool - - - - - - - - 26
Local Acts - - - - - - - - 28
Manchester - - - - - - - - 32
Manufacturing Districts - - - - - 32
Northampton - - - - - - - - 33
Norwich - - - - - - - - - 34
Owners - - - - - - - - - 37

COMPOSITION—continued. PAGE

Poor Law Board - - - - - - - 42
Rate Book - - - - - - - - 42
Rents - - - - - - - - - 43
St. Pancras - - - - - - - 44
Separate Apartments, &c. - - - - 46
Sheffield - - - - - - - - 46
Shoreditch - - - - - - - - 46
Stockport - - - - - - - - 48
Wolverhampton - - - - - - - 54

EXCUSAL OF RATES:

1. Generally, as to the present System and Extent of Excusal - - - - 14
2. Suggestions for an Amendment of the System - - - - - - - 14

Birmingham, 2 - - - - - - - 3
Brighton - - - - - - - - 5
Bristol - - - - - - - - - 6
Liverpool, 2, 3 - - - - - - - 26
Manchester - - - - - - - - 32
Northampton - - - - - - - - 54
Norwich - - - - - - - - - 34
Oldham - - - - - - - - - 35
St. Pancras - - - - - - - - 44
Salford - - - - - - - - - 44
Sheffield - - - - - - - - - 46
Stockport, 2 - - - - - - - - 48
Summonses - - - - - - - - 49
Wolverhampton - - - - - - - 54

FRANCHISE:

1. Municipal Franchise - - - - 16
2. Parliamentary Franchise - - - 16

Hulme (Manchester) - - - - - - - 20
Instalments (Personal Payment of Rates) - - 21
Ireland - - - - - - - - - 21

LIVERPOOL:

1. System of Composition for the Poor Rate previously to the New Reform Act - 26
2. Operation of the new System of Personal Payment by Small Occupiers - - 26
3. System in regard to Excusals - - 27
4. Question of Collection in small Instalments - - - - - - - 27
5. Municipal and Parliamentary Franchise 27
6. Town Council Rates - - - - 27
7. Other Details generally - - - 28

MANCHESTER:

1. Former System of Composition - - 32
2. System under the New Reform Act - 32
3. Other Details generally - - - 32

Hulme - - - - - - - - - 20
Northampton - - - - - - - 33

OCCUPIERS (PERSONAL PAYMENT OF RATES):

1. Various Enactments upon the subject of rating the Occupiers of Small Property 35
2. Conflicting Evidence as to the Effect of the Reform Act of 1867, and the System of Personal Payment by Small Occupiers 35
3. Question as to the Small Occupiers taking an active Interest in local Administration - - - - - 35
4. Effect of former Enactments and of the new System in regard to the Franchise 36

OCCUPIERS, &c.—continued. PAGE

5. Local Returns explanatory of the Operation of the former and present Systems - 36
6. Suggested Liability, primarily, of the Occupier, as in Ireland - - - - 36
7. Conclusion of the Committee in favour of Rating the Occupier - - - 36

Bethnal Green - - - - - - - 3
Birmingham - - - - - - - - 3
Borough Rates - - - - - - - 5
Brighton - - - - - - - - 5
Bristol - - - - - - - - - 6
Collection of Rates, 4, 5 - - - - - 8
Composition - - - - - - - - 10
Edgbaston - - - - - - - - 13
Excusal of Rates - - - - - - - 14
Exemption from Rates - - - - - 15
Exeter - - - - - - - - - 15
Franchise - - - - - - - - 16
Hulme - - - - - - - - - 20
Ireland - - - - - - - - - 21
Liverpool - - - - - - - - 26
Local Acts - - - - - - - - 28
Manchester - - - - - - - - 33
Northampton - - - - - - - - 33
Norwich - - - - - - - - - 34
Owners - - - - - - - - - 37
Poor Law Board - - - - - - - 42
Rate Book - - - - - - - - 42
Rents - - - - - - - - - 43
St. Pancras - - - - - - - - 44
Salford - - - - - - - - - 44
Scotland - - - - - - - - - 45
Separate Apartments - - - - - 46
Sheffield - - - - - - - - 46
Shoreditch - - - - - - - - 26
Stockport - - - - - - - - 28
Wolverhampton - - - - - - - 54
Oldham - - - - - - - - - 35

OWNERS:

1. Sturges Bourne's Act of 1819 - - 37
2. Small Tenements Rating Act of 1850 - 38
3. Reform Act of 1867 - - - - - 38
4. Practice as to Payment by Owners in certain cases under the existing System 38
5. Question as to the Expediency of making the Owner liable - - - - 38
6. Conclusions and Recommendations of the Committee - - - - - - 39

Bethnal Green - - - - - - - 3
Birmingham - - - - - - - - 3
Brighton - - - - - - - - 5
Bristol - - - - - - - - - 6
Collection of Rates, 4, 5 - - - - - 8
Composition - - - - - - - - 10
Edgbaston - - - - - - - - 13
Excusal of Rates - - - - - - - 14
Hulme - - - - - - - - - 20
Ireland - - - - - - - - - 21
Liverpool - - - - - - - - 26
Local Acts - - - - - - - - 28
Manchester - - - - - - - - 33
Northampton - - - - - - - - 33
Norwich - - - - - - - - - 34
Occupiers - - - - - - - - 35
Poor Law Board - - - - - - - 42
Rate Book - - - - - - - - 42
Rents - - - - - - - - - 43
St. Pancras - - - - - - - - 44
Scotland - - - - - - - - - 44
Separate Apartments, &c. - - - - 46
Sheffield - - - - - - - - 46
Shoreditch - - - - - - - - 46
Stockport - - - - - - - - 48
Wolverhampton - - - - - - - 54

PAGE

Rate Book - - - - - - - - - 42
Amendment of Rate Book - - - - - 1
Collection of Rates - - - - - - - 8
Composition - - - - - - - - 10
Ireland - - - - - - - - - 21
Occupiers - - - - - - - - 35
Owners - - - - - - - - - 37
Valuation List - - - - - - - 52
Rents (Small Tenements) - - - - - 43
St. Pancras - - - - - - - - 44
Sheffield - - - - - - - - - 46

Shoreditch:

1. *System of Composition with Owners previously to the New Reform Act* - - 46
2. *System of Personal Rating of Occupiers under the Act* - - - - - - 47
3. *County Rate Assessment* - - - 47
4. *Other Details generally* - - - 47

PAGE

Stockport:

1. *System of Voluntary Composition previously to* 1850 - - - - - - 48
2. *Non-compounding System since* 1850; *very satisfactory Collection under the System* - - - - - - - - 48
3. *Other Details generally* - - - 49

Hyde - - - - - - - - - - 20

Wolverhampton:

1. *System of Composition previously to the New Reform Act* - - - - - 54
2. *System of Collection from Small Occupiers since the Act; great Dissatisfaction caused* - - - - - - - 54
3. *Other Details generally* - - - 55

I N D E X.

[*N.B.*—In this Index the *Figures* following the Names of the Witnesses refer to the Questions in the Evidence; those following *App.* to the Pages in the Appendix; and the Numerals following *Rep.* to the pages in the Report.]

A.

ABINGDON. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 286, 287.

Act 59 *Geo.* 3, *c.* 12. Reference to the Act, 59 Geo. 3, c. 12 (Sturges Bourne's Act), passed in 1819, as the first general Act that provided for the rating of owners in lieu of occupiers, *Lumley* 3——Inquiry made by Parliament previously to the Act of 1819, by means of a Committee appointed for the purpose; Report by this Committee in March 1813, upon the question of rating the owner instead of the occupier in the case of small tenements and of houses let out in separate apartments, *ib.* 12–14——Explanation of the principal provisions of the Act of 1819, empowering the local authorities to rate the owner instead of the occupier, *ib.* 15–17——Provisions of the Act by which, where the owner did not pay, the rate might be recovered by distraint from the tenant, *ib.* 18–21. 78–82. 105–112.

Limit of the system of compounding, under the Act of 1819, to houses under 20 *l.* and above 6 *l.* in value, *Lumley* 22——Compulsory character of the Act whenever put in force, *ib.* 23——Question whether the Act is applicable to boroughs which did not in 1819 return Members to Parliament, *ib.*——Power of the vestries in regard to rescinding the application of Sturges Bourne's Act, the occupiers having no voice in the matter, *ib.* 92–96——Impression that the Act was not extensively adopted, it being an optional measure, *ib.* 97–99.

Act 13 *&* 14 *Vict. c.* 99. See *Small Tenements Rating Act.*

Amendment of Rate Book. Recommended adoption generally of a provision in the Aston Local Act relative to the correction of omissions and errors in the rate-book, *Thompson* 1823——Power of amending the rate and of enforcing it if there be any inaccuracy or omission in entering the occupier's name, *Davis* 2438–2449.

Resolution that the overseer should be empowered at any time, after a rate has been allowed, to amend the rate-book, with the sanction of the justice, by omitting the name of any person unduly inserted, or inserting the name of any person unduly omitted, *Rep.* xii.

Andover. Letter from the vestry clerk of Andover, dated 14th May 1868, submitting that the system of composition worked well in the parish, and that the new system of personal rating of small occupiers is highly objectionable on several grounds, *App.* 281.

Sundry details relative to the operation of the compounding system at Andover, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 287–289.

Ashburton. Particulars, in reply to questions submitted by the Committee, relative to the rates collected, and the arrangements in force in Ashburton, previously to and since the Act of last Session; absence formerly of any system of compounding, *App.* 289.

Assessed Taxes and Income Tax. Witness explains in detail the system of assessment and collection of the land tax, the inhabited house duty, and the income tax, *Sargent* 6317 *et seq.*——Management of these taxes through the agency of local commissioners, *ib.* 6319, 6320——Appointment of the local assessors by the district commissioners, there being local surveyors of taxes to see that the assessors' duties are properly performed, *ib.* 6324-6330. 6341——Payment of the assessors of the income tax, but not of the land and assessed taxes, *ib.* 6331–6335. 6350——Remuneration of the clerk to each Board of Commissioners; functions performed by him, *ib.* 6336-6340. 6349, 6350.

Report, 1868—*continued.*

Assessed Taxes and Income Tax—continued.

Practice as to the payment to the Inland Revenue of the amounts received by the different collectors, *Sargent* 6341-6347. 6352——Obligation upon the commissioners to make a re-assessment and collection in the event of default of any collector appointed by themselves; class of persons appointed to the office, *ib.* 6353. 6354. 6409-6415 —— Loss to the revenue when default is made by a collector appointed by the department; limited number of such defaults, *ib.* 6354-6357.

Opinion that it would be a highly advantageous arrangement if the collection of all the rates and taxes in any parish were made by the same collectors under the overseers; suggestions for the working of this plan, *Sargent* 6360-6362. 6373-6376. 6439-6442 —— Precedence of claim to be given to the Crown taxes in the event of default or of short collection of the rates and taxes from any cause, *ib.* 6363-6372.

Way in which the assessment for the income tax is arrived at, more especially in cases where any occupier has a beneficial interest, *Sargent* 6378-6387. 6401-6408——Relief from the house duty in the case of empty houses, *ib.* 6388, 6389 ——Charge of the house duty against the occupier, houses below 20 *l.* a year being exempt, *ib.* 6390-6395—— Charge against the owner where houses are let out in apartments, *ib.* 6396-6400.

Information relative to the appointment, position, and functions of the local commissioners in each county, *Sargent* 6416-6426 ——Statement of the course pursued in the event of appeal from the decisions of the local commissioners, *ib.* 6427-6436 ——Loss of about one per cent. in the collection of the assessed taxes, and of one-half per cent. in the case of the income tax, *ib.* 6437, 6438. 6443, 6444.

Resolution of the Committee that the Commissioners for the assessment of local taxes should deliver yearly to the overseer, or other proper officer, a schedule of the taxes to be collected from taxpayers in the parish (except the assessments of the Special Commissioners of the Income Tax), *Rep.* xii——Also that the collecting officer should collect, account for, and pay over the taxes according to such directions as they may receive from the Board of Inland Revenue, on being allowed such per-centage thereon as may be allowed for the collection of taxes, *ib.*

Resolution that in the event of any loss arising from insolvency of a person liable for both rates and taxes, or from the embezzlement of a collector, the priority of claim on the part of the Crown on the available fund should be preserved, subject to which the loss should be borne rateably out of the several requisitions for which the consolidated rate was imposed, *Rep.* xii.

Assessment (*Rateable Value.*) Regulation under the Act of 1819 in regard to the mode at which the rateable value was to be arrived at: this is now superseded by the Parochial Assessment Act, *Lumley* 114-120——Various Acts subsequently to the Act of 1819, for regulating the assessment of small tenements; great variation in the provisions as to the question of deduction from the rateable value, and as to the limit of value, the latter frequently being higher than 10 *l.*, *ib.* 166-186. 217-225——Practice generally to have the same deduction for all similar classes of property in any parish, *ib.* 193-195——Duty in the first instance of the assessment committee to value separately every separate hereditament, the valuation list being taken by the overseers as the basis of the rate, *ib.* 306-318. 327-334. 345-352. 496-499. 504, 505. 510-513. 531, 532.

Room for improvement in the close assessment of houses for local rates and for the assessed taxes, *Sargent* 6358, 6359.

Conclusion of the Committee as to the necessity of some enactment for establishing a common basis for the assessment of local rates and taxes, *Rep.* iii.

Resolution that every change in the ownership and occupation of premises should be reported by the collecting officers to the overseer, and every increase in the value of the premises should be reported to the assessment committee, *Rep.* xii.

Resolution also, that where the premises are let for shorter periods than a year, the assessments should be carefully revised, so that in fixing the gross estimated rental under the Assessment Acts, proper deductions should be made from the enhanced rent charged by the owner, to cover the risk and cost of so dealing with his property, *Rep.* xii.

See also *Salisbury.*

Assistant Overseers. Absence of power in the Poor Law Board over the appointment or salaries of assistant overseers, *Lambert* 5954-5956.

Aston (*Birmingham*). Information relative to the arrangements in force in the parish of Aston (part of the borough of Birmingham), as regards compounding for certain rates, *Thompson* 1438-1445——Suggested adoption generally of a provision in the Aston Local Act relative to the correction of omissions and errors in the rate-book, subject to appeal, *ib.* 1823 —— Result of the Aston Act as regards the amount collected from the smaller class of houses: object of the Act adverted to, *ib.* 1824.

Auditors (*Poor Law Board*). Duty of the auditor thoroughly to examine the rate-book, and to disallow any deficiency through the system of agency or payment by owners,

Lumley

Report, 1868—*continued.*

Auditors (*Poor Law Board*)—continued.

Lumley 376, 377——Non-adoption hitherto of a certain change proposed in the appointment of auditors, *Lambert* 6231–6233——Power of the auditors over the overseers, and check exercised in regard to excusals, *ib.* 6234–6241——Additional trouble of the auditors in checking the overseers' accounts since the system of personal rating: application in consequence for an increase of pay, *ib.* 6264–6268.

B.

Beach, Sir Michael Hicks (*Member of the Committee*). Draft Report proposed by Sir M. H. Beach: adoption in lieu thereof of Report proposed by Mr. Ayrton, *Rep.* xxvii–xxx. xxxvi.

Bethnal Green:

Management of Bethnal Green under a local Act, the vestry assessing and collecting all the rates, *Voss* 2581–2586——The population is about 120,000, and the rateable value 220,000 *l.*, *ib.* 2587, 2588——Particulars relative to the practice in the assessment and collection of the rates, more especially as regards the system formerly of assessing owners of houses up to 14 *l.* rateable value at a reduced amount, *ib.* 2589–2615——Very satisfactory collection of the rates under the compounding system, there having been but few excusals, though there were many summonses, *ib.* 2616–2622. 2649. 2742——Limited increase in the rateable value of the parish under the new system: explanation hereon as to a deduction of one-third instead of one sixth being now allowed, *ib.* 2631–2635. 2675–2683.

Great and growing difficulty of collection direct from the occupiers: particulars hereon as to the organised opposition of the latter, and as to the immense number of summonses necessary, *Voss* 2636 *et seq.*——Necessity at times of the collectors being accompanied by policemen, on account of the danger incurred in distraining, *ib.* 2641——Special arrangement by which Miss Burdett Coutts pays the rates for her tenants in the parish, *ib.* 2664–2669. 2674——Obligation upon the vestry to enforce payment in some cases, in order to prevent the landlords being unfairly relieved, *ib.* 2670–2673——Indifference of the occupiers to the franchise: illustration of this previously to the Act of last Session, *ib.* 2690–2696.

Further explanation of the course pursued formerly, and of the deductions allowed in the assessment respectively of compounded and non-compounded houses, *Voss* 2713–2741——Practice formerly of the landlords not to alter the rent when the rates altered, *ib.* 2743, 2744——Objection of many owners to a return to composition, as they have benefited by the change, *ib.* 2748, 2749——Decided objection of the occupiers to the new system, as pressing directly and severely upon them, *ib.* 2750, 2751——Formal notices given by landlords to their tenants, so that the latter have no power to deduct the rate from the rent, *ib.* 2752, 2753.

Statement showing the amount of each rate levied in the parish of St. Matthew in each quarter of the year ending Lady-day 1868, *App.* 277——Tabular return showing the scale for assessing compounded property to the poor and other parochial rates, *ib.* 278.

Birmingham:

1. *System of Composition for the Poor Rate previously to the New Reform Act.*
2. *System of Collection direct from the Small Occupiers: unsatisfactory working of the System.*
3. *Suggestion that Compounding be allowed up to £.6 Rateable Value.*
4. *Borough Rate.*
5. *Municipal Rates.*
6. *Other Details generally.*

1. *System of Composition for the Poor Rate previously to the New Reform Act:*

Statement of the provisions and the practice under local Act, with reference to the rating of landlords for premises up to 12 *l.* rateable value: conditions as to the deductions allowed on composition, *Thompson* 1386–1401——Provisions as to composition in the borough in four different Acts, *ib.* 1437——Provision in regard to occupiers, if distrained upon for the rate, deducting the amount from the rent, *ib.* 1446–1451——Production formerly of 10,500 *l.* in the parish of Birmingham, by a rate of 2 *s.* in the case of houses up to 12 *l.*, under the system of composition, *ib.* 1478–1481——Considerable number of ratepayers summoned in Birmingham parish under the former system; very few owners summoned, *ib.* 1483, 1484. 1728–1730. 1786–1790.

Report, 1868—*continued.*

BIRMINGHAM—continued.

2. *System of Collection direct from the Small Occupiers: unsatisfactory working of the System:*

Considerable arrears in respect of the rates made on the occupier in October 1867; numerous applications for excusal, *Thompson* 1471–1490——Immense increase of names in the rate-book under the new system, *ib.* 1472, 1473. 1689–1692——Explanation of the course now being taken or proposed to be taken in the case of the numerous occupiers in arrear: action respectively of the overseers and the magistrates, *ib.* 1476, 1477. 1524–1532——Total of 23,200 *l.* represented by a 2*s.* rate on houses up to 12 *l.* under the new system, *ib.* 1482——There have been 8,000 applications for excusal, *ib.* 1489.

Payment of the rates by most of the occupiers down to 6 *l.* rateable value, the non-payment proceeding chiefly from occupiers below that value, *Thompson* 1491–1496——Circumstances under which the owners still pay either the whole rate, or portion of the rate for the occupier, it being the practice in such cases to make out the receipts in the names of the occupiers, *ib.* 1508–1523. 1533–1535. 1554–1558. 1591–1597——Great dissatisfaction of the lower classes in Birmingham as to the personal payment of rates; large numbers would rather forego their vote than pay the rate, *ib.* 1559–1562. 1625–1627——Distressed state of very many of the small occupiers, so that it is useless to attempt to enforce the rate, *ib.* 1562–1565.

Further particulars relative to the large number of applications for excusal in Birmingham parish since the Act of 1867, and the large increase of summonses as compared with the previous system, *Thompson* 1618–1624. 1701, 1702. 1716, 1717. 1728–1730. 1786–1794——Details relative to the increased staff employed in collection, and the cost thereof; prospect of some reduction of staff in course of time, *ib.* 1637–1648. 1665–1669. 1732–1742——Difficulty in estimating the amount to be realised by the rate now in course of collection from the houses formerly in composition; probable excess of about 4,000 *l.*, as compared with the last rate, less the increased cost of collection, *ib.* 1649–1651, 1728–1752.

Difficulty and delay in collection through the requirement in the local Act that the rates must be demanded by an overseer or an assistant overseer; means of obviating this delay in future, *Thompson* 1652–1676——Instead of collecting from about 4,000 owners of houses up to 12 *l.*, it will be necessary to collect from about 39,000 occupiers, *ib.* 1689–1692——Very large proportion of cases in Birmingham in which the landlords have paid half the rates under the new system; small proportion of cases in which they paid the full rate, *ib.* 1693–1697——Improbability of a diminution of the existing dissatisfaction, *ib.* 1795–1797.

3. *Suggestion that Compounding be allowed up to £.6 Rateable Value:*

Opinion favourable to make the owners up to a certain limit; the compounding should be up to 6 *l.* rateable value, *Thompson* 1801, 1802.

4. *Borough Rate:*

Collection of the borough rate with the poor rate; doubt as to any provisions for composition in the former case, *Thompson* 1417–1424.

5. *Municipal Rates:*

Explanation in connection with the assessment of the municipal rates in Birmingham, under the Local Improvement Act of 1851; system of composition and deduction up to houses of 10 *l.* value, *Thompson* 1425–1431.

6. *Other Details generally:*

Statement of the population of the borough and the parish respectively; much greater extent of the former, *Thompson* 1374–1376——Several authorities in the parish and in the other parts of the borough for administering the local affairs, *ib.* 1379–1384——Total of about 53,000 tenements and 45,000 houses in the parish, *ib.* 1385——Extensive staff of paid collectors for collecting the different rates in Birmingham, Aston, and Edgbaston, *ib.* 1452–1462.

System of weekly tenancy in the lower class of houses, each working man generally having a house to himself, *Thompson* 1497–1503——Extent to which the lower classes move about within the parish or borough; steps taken to correct the rate-book on this score, *ib.* 1504–1508——Total of 718,742 *l.* as the rateable value of Birmingham, *ib.* 1628, 1629—— Relative number of houses and tenements further adverted to, *ib.* 1633–1636.

Practice to assess each house separately and to carry into an outer column the total assessment for each owner, *Thompson* 1691——Statement of the difference between the rent and rateable value in the case of the smaller class of houses, and question hereon as to the ability of the occupiers to pay the rates, *ib.* 1743–1752. 1763–1784——Representation of a rental of 20 *l.* 16 *s.* a year (or 8 *s.* a week) by a rateable value of 12 *l.*, *ib.* 1743, 1744——Total of 71,874 *l.* as the amount of the poor rate in Birmingham parish, *ib.* 1785.

See also *Edgbaston.*

Boards

Report, 1868—*continued.*

Boards of Guardians. Sense in which the boards of guardians are interested in the question of collecting from the owner or the occupier; statement as to their being in no way affected by excusals of rate, *Lumley* 227–232. 478–480.

Bolton. Particulars in connection with the assessment, collection, &c. of the district rates in the borough of Bolton, *App.* 290.

Borough Rates. Examination as to the identity of the poor rate and the rate for the relief of the poor, and as to certain borough or municipal charges being in some cases payable out of the rate, *Lumley* 392–411. 515–519——Application of the Small Tenements Act to borough rates as well as to poor rates, *ib.* 515, 516——Effect of the Act of 1867 in throwing the borough rate as well as the poor rate on the tenant personally, *Lambert* 6220–6223.

Boston. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 290, 291——Forms of rate-book for the poor rate and the general district rate respectively, *ib.* 291. 292——Provisional order for repealing and altering parts of local Act, in force within the district, *ib.* 292–294.

Bridgewater. Sundry details relative to the operation of the compounding system at Bridgewater, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 294, 295.

Brighton:

Statement of the municipal government of Brighton; separate administration of Hove, *Hemmings* 1828–1831——Separate boards of guardians for Brighton and for Hove, *ib.* 1832–1835——Several rates assessed in Brighton in addition to the poor rate; mode of assessment and collection in each case, *ib.* 1836–1850. 1873–1875——System of composition and of assessment as carried out previously to the Act of 1867 under a local Act; practice of compounding up to a rateable value of 10 *l.* a year, *ib.* 1851–1870——Each property was rated separately, but the name of the occupier was not given in the rate-book, *ib.* 1867–1870——Allowance in all cases of a deduction of 50 per cent., *ib.* 1871, 1872——Very small amount lost or excused previously to the operation of the Act of last Session, *ib.* 1876–1885.

Details relative to the great difficulty in obtaining the rates direct from the smaller occupiers, there having been already a very large number of excusals, and the labour of the officers, both paid and unpaid, being very severe, *Hemmings* 1886 *et seq.*——Probability of the new system producing a larger sum than the plan of composition; wide-spread dissatisfaction, however, by reason of the change, *ib.* 1891–1900. 1906–1909. 1921 *et seq.*——When the landlord pays, the receipt is made out in the name of the occupier, *ib.* 1903——Voluntary abolition of composition by the town council, *ib.* 1910–1918. 1960.

Varying practice of different landlords as to paying the rate, or a portion of it, under the new system; instances of rents having been raised without any payment towards the rate, whilst in no case has the rent been reduced where the rate has been excused, *Hemmings* 1901–1903. 1933, 1934. 1948–1959. 1961, 1962. 1993–1995. 2044–2047——Amount of the Brighton coal dues adverted to; opinion favourable to their abolition, *ib.* 1966–1973——Relative amount of the rateable value and the rent of the smaller class of houses in Brighton; suggestion hereon that compounding should not go beyond 7 *l.* rateable value, *ib.* 1974–1980. 2026, 2027——Steps being taken to amend the assessment now that composition is abolished, *ib.* 1980–1985.

Cost of collection previously to the Act of 1867; necessary increase of staff under the present system, *Hemmings* 1986–1989. 2032–2043——Particulars in connection with the applications for excusal and the mode of dealing with them; doubt as to the prospect of any material reduction of applications, *ib.* 1990 *et seq.*——Feeling in Brighton that compounding had gone too high, *ib.* 2016, 2017——Statement of the amount of the rates, including poor rate, borough rate, &c.; average of about 5*s.* in the pound, *ib.* 2022–2025——Explanation of the power of the town council, under the local Act, in regard to compounding for the general district rate; doubt as to their power legally to put an end to the composition, *ib.* 2050–2057.

Grounds for objecting strongly to the abolition of compounding for the poor rate in the case of small tenements; great hardship and discontent caused in Brighton by the system of claiming direct from the small occupiers, *Morris* 2058 *et seq.*——Effect of the change, that in nineteen cases out of twenty the occupier pays the rate twice over, inasmuch as he gets no deduction from his former rent which included the rate, *ib.* 2061–2064. 2068——Amount of loss of rates under the compounding system as compared with the financial result of the new system, *ib.* 2078–2081——General satisfaction given by the former system, *ib.* 2092. 2099. 2100——Practice as to assessment at Brighton; revision required,

Report, 1868—*continued.*

Brighton—continued.

Morris 2113–2115——Willingness of the smaller occupiers to give up their right to vote if they could pay their rates weekly in the rent, *ib.* 2116–2119——Inaccuracy of a certain statement by witness that the abolition of composition in Brighton would result in a large loss, *ib.* 2131, 2132.

BRISTOL:

Collection of the general district rate at Bristol by the corporation of the city, subject to composition, *Doggett* 3787–3790——Several local Acts by which the assessment and collection of the poor rates have been carried out: reference more especially to the provisions in the Act 3 Geo. 4, c. 24, with regard to composition, *ib.* 3791–3794——Belief as to the right of the compound householder to vote in the election of guardians, *ib.* 3795, 3796. 3801——Practice to allow a composition of one-half to the landlord, *ib.* 3801, 3802.

Total of 254,021 *l.* as the rateable value of the union, the number of separate assessments being 11,325, of which 2,986 were subject to composition, *Doggett* 3803–3806——Custom of making two rates in the year, in March and September, *ib.* 3809, 3810——Information relative to the total amount, and the amount collected, of the last rate under the compounding system and the first rate under the new Reform Act: gain under the new system, *ib.* 3811–3841. 3863, 3864. 3941–3945——Question under consideration whether the collectors should not have an increase of salary under the new arrangements, *ib.* 3842–3845.

Explanation of the practice in fixing the gross annual value and the rateable value in the Bristol Union, *Doggett* 3846–3848——Particulars relative to the number of summonses and of warrants for the rate in September 1867: regulations in regard to the issue of summonses, *ib.* 3849–3862——Practice as to excusals after the issue of summonses, the matter resting finally with the magistrates, *ib.* 3859–3862. 3946–3953——Better and more easy collection of the last rate than of previous ones under the compounding system, *ib.* 3864. 3871, 3872. 3919–3923.

Explanation as to the arrangements extensively carried out between the owners and small occupiers whereby the latter pay half the rate, in the shape of increased rent, the former taking care to see that the whole rate is paid, *Doggett* 3865 *et seq.*——Very little dissatisfaction on the part of weekly occupiers, or of small tenement owners, through the abolition of compounding, *ib.* 3871, 3872. 3882, 3883. 3923–3929——Little if any interest taken by the smaller occupiers in the local expenditure, *ib.* 3873–3876——Impression that composition was adopted in order to save trouble in collection, and not as a means of larger receipts, *ib.* 3921. 3928——Belief that a large majority of the ratepayers approve of non-compounding, as producing a larger receipt, more equally levied, *ib.* 3922–3927.

Answers received from the local authorities in reply to questions circulated by the Committee, relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 295–297.

Bromley. Explanation of the circumstances under which it has been decided by the Poor Law Board that owners in Bromley could not legally be paid a commission for collecting or paying the rates for the occupiers, *Lambert* 6091–6093.

Bury. Particulars in reply to questions submitted by the Committee, relative to the rates collected and the arrangements in force previously to and since the Act of last Session: absence formerly of any system of compounding, *App.* 297, 298.

C.

Cambridge. Sundry details relative to the operation of the compounding system at Cambridge, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 298.

Chapman, George. (Analysis of his Evidence.)—Is Chairman of the Stockport Board of Guardians; has been for twenty-one years a guardian, 5553–5555——Statement of the extent of the township of Stockport, and of the borough, the rateable value of the borough being 138,000 *l.*, and of the township 74,000 *l.*, 5556–5563. 5574——Absence of any system of composition in Stockport since 1850; 5564–5566. 5597, 5598——System of voluntary composition in Stockport township for some years up to 1850, the landlords being allowed one-third deduction for houses rated at 6 *l.* and under, 5565–5575——Loss of 40 per cent. of the rates under the system of composition in the township from 1838 to 1850; 5576–5580.

Increased number and value of the small tenements in Stockport township since 1850; estimate of about 4,000 tenements in that year at 6 *l.* rental and under, 5581–5595——

The

Report, 1868—*continued.*

Chapman, George. (Analysis of his Evidence)—*continued.*

The rates are now paid in full, the landlords paying in numerous instances, and getting an allowance on empty houses, 5598, 5599. 5730-5738——Statement of the number of cases in which the owners now pay the rates for their tenants in the several townships in the borough, 5600——Average collection of about 80 per cent. of the rate since 1850, whereas under the compounding system only 60 per cent. was collected: sundry details hereon, 5601 *et seq.*

Facility with which the collection is carried out, there being altogether about 16,000 separate assessments on the different townships, a large proportion of which consists of small tenements, 5616-5641. 5759-5764——Particulars in connection with the number of summonses and of warrants, and the practice in regard to excusals, 5642-5666. 5674-5688. 5780-5792——System of instalments by which the rate is collected from the small occupiers, 5643-5645. 5685-5688. 5824-5826——Abandonment of composition in Stockport township, on the ground that too much of the rate was uncollected, 5667, 5668. 5728——Advantage of personal payment by the occupiers, as inducing them to take an increased interest in local affairs, 5669-5673.

Practice in the collection of the borough rate: very close connection in some of the townships. 5690-5700——Limited extent to which witness is acquainted with the former system of voluntary composition, save that a deduction of one-third was allowed, 5701-5727——More efficient collection than under the compounding system, 5729——Further statement as to the owners sometimes paying the rates for their tenants; reference more especially to the case of houses of 4*l.* and under, 5731-5764.

System of adjusting the rate when premises after being empty are re-occupied by new tenants; that is, according to the period of occupation, 5765-5779. 5899, 5900——Practice to give no excusals where the landlord pays the rate, 5780. 5786——Arrangement in regard to excusals further adverted to in connection with proceedings before the magistrates, 5781-5792. 5882, 5883——Considerable relief by means of public works at Stockport during the time of the cotton famine: difficulty at this period in collecting as much as 60 per cent. of the rate, 5793-5803——Advantage to Stockport township through the operation of the Union Rating Act, 5803-5806.

Loss to the ratepayers generally by resorting to composition; grounds for this conclusion questioned. 5807 *et seq.*——System of composition in force in Hyde township, the proportion of the rate collected being about the same as in Stockport borough generally, 5819, 5820. 5834-5845——Facility of collecting direct from the occupiers further adverted to, 5826. 5869-5871——Entry of the occupiers' names in the rate-book previously to 1850; 5848. 5901——Practice previously to 1850 of entering the composition of two-thirds as a payment in full, 5849-5853.

Further consideration of the extent to which the owners of the smaller tenements now pay for the occupiers: facility of collection irrespectively of this practice, 5854-5881——Belief that as much would be realised by collecting from the small occupiers generally as from their landlords, 5866, 5867. 5872-5879——Very large addition to be made to the list of Parliamentary voters by the new Reform Act, 5884——Importance attached by a large portion of the small occupiers to the privilege of the franchise, so that they would willingly pay rates for its sake, 5885-5888.

Grounds for dissenting from the opinion of Mr. Jeffery that the requirement of payment from the poorer occupiers tends to demoralise them: belief that the effect is quite the other way, 5889-5891. 5906-5908——Very satisfactory working of the non compounding system in Stockport township further adverted to: close collection of the rates, 5892-5894. 5902-5905——Approval of quarterly collection from the smaller occupiers, 5895-5898.

Chatham. Particulars in reply to questions submitted by the Committee relative to the rates collected and the arrangements in force previously to and since the Act of last Session: absence formerly of any system of compounding, *App.* 299.

Chepping Wycombe (*Bucks*). Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 299-301.

Clitheroe. Information in regard to the assessment and collection of rates at Clitheroe, where composition has never been adopted, *App.* 301.

Colchester. Sundry details relative to the operation of the compounding system at Colchester, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 302, 303.

Report, 1868—*continued.*

COLLECTION OF RATES:

1. *Different Persons for the Collection of the Poor Rate and other Rates.*
2. *Want of a uniform System of Collection of the Poor Rate by Paid Officers.*
3. *Suggestions for a combined Collection of all Local Rates.*
4. *Disturbing effect upon Collection in Parliamentary Boroughs by the Reform Act of* 1867.
5. *Applications made, and Measures taken, for an increased Payment of Collectors of Poor Rates since the Act of* 1867.
6. *Regulations generally as to the Payment of the Collecting Staff.*
7. *Question of Collecting the Rates from Small Occupiers by frequent Instalments.*
8. *Conclusions and Recommendations of the Committee.*

1. *Different Persons for the Collection of the Poor Rate and other Rates:*

Information relative to the different modes of collection of the poor rate and of the other rates, and the extent of control of the Poor Law Board in the matter, *Lambert* 5949-5963——The poor rate, highway rate, borough rate, general district rate, and church rate may, under the present system, be collected by a different person, and frequently are so collected, *ib.* 5950, 5951——Frequent instances in which the poor rate is collected by the overseers, *ib.* 5953——In the larger parishes the rate is generally collected by paid collectors or by assistant overseers, *ib.*

2. *Want of a uniform System of Collection of the Poor Rate by Paid Officers:*

Orders issued by the Poor Law Board for the appointment of paid collectors in numerous cases, *Lambert* 5954——Great improvement if the collections were generally in the hands of the paid collectors appointed by the guardians, and if the overseers and the assistant overseers took no part in the collection, *ib.* 5957-5964——Increased power desirable in the central department with a view to a uniform system of collection by paid officers, *ib.* 5964-5967.

3. *Suggestions for a combined Collection of all Local Rates:*

Proposition for the collection of various other rates with the poor rate, there being a separate apportionment of the amounts represented by the several rates, *Doggett* 3954-3958——Satisfactory working of the system in St. Pancras, of collecting all the local rates by the same staff, *Plaw* 4235-4237——Approval of the plan of one general rate under one system of collection, *Lambert* 6246, 6247.

4. *Disturbing effect upon Collection in Parliamentary Boroughs by the Reform Act of* 1867:

Necessity of the collectors in Parliamentary boroughs resorting to unusual means of collection owing to the rating of small occupiers, *Lumley* 448-450——Probability of the great increase of trouble and expense in collection, through the abolition of compositions being to some extent temporary, *ib.* 452. 456. 483-490. 534-536——Statement as to the inconvenienne of collection since the Act of 1867, being limited to the poor rate, *ib.* 515-519——Advantages of the compounding system as regards the cost of collection, &c., *ib.* 544-569——Variable effect of the Act in different boroughs accordingly as other rates are or are not included in the poor rate, *ib.* 565-572.

Doubt as to the difficulty now experienced in collection gradually wearing out, *Phillips* 1278-1283——Large increase of demands, and great increase of accounts under the new system, *ib.* 1319-1322——Expectation that the rates will be obtained without much difficulty from occupiers of houses rated at from 8 *l.* to 12 *l.*, *Thompson* 1746-1749——Facility of obtaining a small additional sum weekly in the rent, whilst it may be impracticable to obtain a large sum all at once, *ib.* 1803-1808.

Impracticability of large numbers of occupiers paying the rates in a lump sum, or putting by any savings for the purpose, *Voss* 2650-2662. 2689. 2704-2712——Hardship in collecting a yearly rate from weekly tenants, *Hagger* 3775-3777——Difficulty under the present system in collecting the rate direct from weekly occupiers liable to move at a short notice; avoidance of this difficulty under compounding, *Doggett* 3898-3921——Difficulty chiefly through demanding the rates in a lump sum, instead of by the week, *Tillett* 4852. 4997-4999.

Facility of weekly payment by the smaller occupiers, if the rate be included in the rent, whereas quarterly or half-yearly payment is impracticable, at least in Liverpool, *Jeffery* 5333-5337. 5383-5386——Objection to payment of rates in advance by tenants liable to weekly notices, *Walker* 5513-5516——Great convenience of collection where composition has been in force, *Lambert* 6158.

5. *Applications*

Report, 1868—*continued.*

COLLECTION OF RATES—continued.

5. *Applications made, and measures taken, for an increased Payment of Collectors of Poor Rates, since the Act of* 1867*:*

Evidence explanatory of a general order issued by the Board in Novem ber last (*App.* 265, 266) relative to an increased remuneration of collectors, by reason of the increased duties imposed upon them by the Act of 1867, *Lumley* 429-431. 447-456. 490—— Information relative to the applications received by the Board for sanction of increased payment of collectors, or increase of staff; particular instances of increase of salary, &c., *Lumley* 432-441. 452-456. 520-525. 529, 530; & *App.* 268-271.

6. *Regulations generally as to the Payment of the Collecting Staff:*

Information on the subject of the scales of payment of collectors and assistant overseers, as sanctioned by the Poor Law Board; frequent changes made, there being rare instances of any reduction of payment or poundage, *Lumley* 537. 592–598.

7. *Question of Collecting the Rates from small Occupiers by frequent Instalments:*

Obstacle to collecting the rate weekly; less difficulty if this were feasible, *Phillips* 1212–1217——Practice at Wolverhampton of frequently receiving the rates in small instalments from weekly tenants, *ib.* 1307——Arrangement at Hulme (Manchester) by which the overseers or collectors receive the rates in small instalments, giving a receipt in each case upon the demand note; very general satisfaction now given by this plan, *Griffiths* 2770-2774——Obstacles to a system of weekly collection in such a town as Liverpool, *Hagger* 3650–3663. 3702-3704; *Jeffery* 5121–5123.

Facility generally with which the rates are collected from the small occupiers at Oldham; practice of collection adverted to hereon, showing that very little difficulty is experienced, *Wrigley* 4303. 4339-4353. 4371-4374. 4396-4405——Approval of direct payment weekly, if it were possible, *Walker* 5484——Obstacle to any system of the smaller occupiers at Wolverhampton paying by small instalments, *ib.* 5545-5547.

System of instalments by which the rate is collected from the small occupiers at Stockport; facility of collection, *Chapman* 5616–5641. 5643-5645. 5685–5688. 5824-5826—— More efficient collection at Oldham, than under the compounding system, *ib.* 5729—— Facility of collecting direct from the occupiers further adverted to, *ib.* 5826. 5869-5872 ——Approval of quarterly collection from the small occupiers, *ib.* 5895-5898.

Suggestions for facilitating collection from weekly tenants by means of instalments, a supplementary rate-book being made out for the purpose, *Lambert* 6106–6115. 6163, 6164 6172—— System of weekly collection at the parish church under the statute of Elizabeth, *ib.* 6108–6110——Increased expense of collection under the system of instalments, *ib.* 6164.

8. *Conclusions and Recommendations of the Committee:*

Conclusion of the Committee as to the much greater facility of collection from small occupiers, if the rates were not demanded in lump sums, *Rep.* ix, x——Views of the Committee as to the expediency of a system of payment by monthly instalments, in the case of tenements let at a rent payable oftener than quarterly, *ib.*——Expectation that no difficulty will be experienced in collecting quarterly rates from yearly occupiers, however small their rates may be, *ib.* xi.

Resolution that the rate should be payable by not less than four equal quarterly payments, and be collected and enforced accordingly, *Rep.* xi——Also that where the rate exceeds 1 *s.* in the pound, the person in occupation of any tenement let at a rent payable oftener than quarterly, may elect to pay the rate by monthly instalments, *ib.*

Resolution that in addition to the rate-book now prescribed, a book to be called the "Instalment Rate Book," shall be provided in a form to be prescribed by law, in which the name of each occupier electing to pay monthly, the amount of the rate, the amount of each instalment, and the time when payable, shall be entered, *Rep.* xi.

Resolution also, that paid collectors shall be employed where necessary to collect the rate, for such remuneration, by way of salary or commission, as the local authority making the requisition shall consent to allow, out of the amount thereof, *Rep.* xii——Also that the overseer and collecting officer should pay over the rate as collected, and account for the same and for arrears thereof, at such times and in such manner as may be prescribed by law, and the same should be enforced by a summary proceeding before two justices of the peace, *ib.*

See also *Assessed Taxes and Income Tax. Bethnal Green. Birmingham. Brighton. Bristol. Composition. Excusal of Rates. Exeter. Hulme. Ireland. Liverpool. Local Acts. Manchester. Northampton. Norwich. Oldham. Overseers. Owners. Poor Law Board. Rate Book. St. Pancras. Scotland. Sheffield. Shoreditch. Stockport. Summonses. Wolverhampton.*

Report, 1868—*continued.*

COMPOSITION:

1. *Provisions of the Reform Act of* 1832 *on the subject of Composition for Poor Rates.*
2. *Provisions and Operation of the Small Tenements Act of* 1850.
3. *Extensive adoption of Composition Arrangements in Boroughs previously to the Reform Act of* 1867.
4. *Abolition of Composition in Boroughs by the Act of* 1867.
5. *Varying Practice in different Boroughs as to Compounding for different Rates.*
6. *Details generally relative to the Operation of the present System.*
7. *Question as to the Financial Results of the Abolition of Composition.*
8. *Conclusions of the Committee adverse to Composition and the Rating of Owners.*

1. *Provisions of the Reform Act of* 1832 *on the subject of Composition for Poor Rates:*

Details relative to the operation of different provisions of the Reform Act of 1832 in cases of composition, &c.; difficulties experienced on several points, *Lumley* 670 *et seq.*

2. *Provisions and Operation of the Small Tenements Act of* 1850:

Explanation of the provisions of the Small Tenements Act of 1850 in regard to the owner of houses up to 6*l.* value being assessed at an amount less 25 per cent. of the rateable value in the case of occupied houses, *Lumley* 130–139. 159–165——Limitation of the Act to cases in which the property is rated at less than 6*l.*, *ib.* 130–132——Statement explanatory of the regulations under the Act in regard to the owner compounding in respect of both occupied and unoccupied premises; how far the matter is compulsory upon the owner, *ib.* 132 *et seq.*; 262–276——Adoption of the Act of 1850 by 5,521 parishes (out of 15,000) up to the year 1864, *ib.* 186, 187.

Question considered, whether the poor rate is on the whole better and more economically collected under the Small Tenements Act; opinion that instances to the contrary are exceptional, *Lumley* 242–244——Satisfactory operation of the Act 13 & 14 Vict.; large increase in its adoption throughout the country, *ib.* 277–279——Few instances of places withdrawn from the operation of the Act, *ib.* 598——Number of boroughs in which the Small Tenements Act had been wholly or partly adopted, *Lambert* 6001.

3. *Extensive adoption of Composition Arrangements in Boroughs previously to the Reform Act of* 1867:

Large number of boroughs in which composition had been adopted before the passing of the New Reform Act, *Lambert* 6001, 6002.

4. *Abolition of Composition in Boroughs by the Act of* 1867:

Effect of the Act of last Session entirely to repeal all previous enactments relating to composition in Parliamentary parishes as regards poor rates, the owner being no longer at liberty to be rated, *Lumley* 387–391. 415–428.

5. *Varying Practice in different Boroughs as to Compounding for different Rates:*

Enumeration of the usual rates levied in boroughs, the practice varying greatly as to the different rates being subject to composition, *Lambert* 5916–5918.

6. *Details generally relative to the Operation of the present System:*

Difficulty and uncertainty as to the amount of deduction in compounding for both occupied and unoccupied houses, it being a matter of arrangement in each case between the overseers and the owners, *Lumley* 132–152. 233. 234. 239–241. 273–276——Information relative to numerous cases in which the rates are paid by the owners as agents for the occupiers or tenants; illegality of any deduction in such cases unless specially allowed by local Act, *ib.* 353 *et seq.*——Question pending relative to deductions at a place near Liverpool, where, instead of the occupier paying in full, the owner paid a reduced rate, *ib.* 353–355. 363–368——Deduction of ten or twelve per cent. allowed in the cases of Liverpool and Manchester; doubt as to there being any general rate of deduction recognised for other places, *ib.* 354, 355. 367–372.

Evidence as to the convenience and advantage generally of the former system of composition, when compared with the present plan of demanding full payment from each occupier, *Phillips* 1150 *et seq.*——Effect of the system of composition as at Wolverhampton, that a house of the value of 6*l.* 10*s.* would be worth more to an owner than a house of the value of 7*l.* paying full rates; doubt as to this having induced the building of an inferior class of houses, *ib.* 1261–1276. 1349——Grounds for objecting strongly to the abolition of compounding for the poor rate in the case of small tenements: great hardship and discontent caused at Brighton by the system of claiming direct from the small occupiers, *Morris* 2058 *et seq.*——An allowance of one-half is too much by a great deal, *Lings* 3315.

Conclusion that on the whole the best plan is for the owner of small tenements to pay, a deduction

Report, 1868—*continued.*

COMPOSITION—continued.

6. *Details generally relative to the Operation of the present System*—continued.

a deduction being allowed; question as to the allowance to be made, *Tillett* 5000–5012 ——Opinion that, instead of an allowance of 5o per cent., an allowance of a third would fairly compensate the owners for compounding, *Jeffery* 5112——Exception taken to the view that owners compounding and making a profit thereby are in a sense pamperised, *ib.* 5161–5171——Unfairness in demanding full rates from the owners of small property, some allowance being necessary for the saving in the cost of collection, *ib.* 5338–5349 ——Suggestion that the owners compound at fifty per cent., and that it be open to the occupiers to pay the other moiety as a condition of the franchise; that is up to about 6*l.* or 7*l.* rateable value, *Walker* 5459–5464——Grounds for the conclusion that it would be unjust to the owners of small property to make them liable for the full rate, *ib.* 5425–5451.

Exceptional character of the few complaints hitherto received relative to the abolition of composition, *Lambert* 6003. 6007. 6280–6282——Frequent instances of unfair composition arrangements, *ib.* 6157——Probable increase in the number of cases of voluntary composition under the present law, *ib.* 6214–6219.

Questions circulated to the local authorities by the Committee, together with the replies thereto, relative to the operation of the system of composition, and the effect of its abolition, *App.* 284 *et seq.*

7. *Question as to the Financial Results of the Abolition of Composition:*

Examination upon the question whether the increased expense in collection may not be more than covered by the increased amount of rates collected; difficulty at present in stating what the result may be, *Lumley* 244. 261–266. 457–461. 465–470. 479–483. 520–525——Absence of any returns showing whether the rates are more fully collected; witness will endeavour to supply information on this point, *ib.* 244. 261–266.

Advantage of the compounding system to owners but not to the ratepayers at large, *Saunders* 862–864. 938–940. 965–977 ——Economy by composition, if not carried to excess, as under the Small Tenements Rating Act, *Lings* 3314, 3315——Grounds for concluding that the system of composition is in the long run the most economical, though at Norwich there is an apparent gain at present under the new system, *Tillett* 4893. 4984–4986. 5006–5008——Opinion that much more will be got from the owners by compounding than from the tenant; examination upon the grounds for this conclusion, *Jeffery* 5129–5154. 5273. 5374–5379.

Loss to the ratepayers generally by resorting to composition; grounds for this conclusion questioned, *Chapman* 5807 *et seq.*——Belief that as much would be realised by collecting from the small occupiers generally as from their landlords, *ib.* 5866, 5867. 5872–5879.

Explanation that till the completion of the present audit the Poor Law Board will not be in possession of the operation of the new system, *Lambert* 6003–6006——Doubt at present as to the financial results of the abolition of composition, *ib.* 6008. 6155, 6156—— Explanation that witness sees no financial objection to composition if made upon a fair average basis, and if no loss be incurred, *ib.* 6150–6154. 6192, 6193. 6210–6213. 6283–6285——Financial objection to composition if the net amount produced should be larger under the present system, *ib.* 6283–6285.

8. *Conclusions of the Committee adverse to Composition and the Rating of Owners:*

Several objections to the rating of owners instead of occupier, so that the entire repeal of the law on the subject is expedient, *Rep.* viii, ix——Grounds for concluding that, as a general rule, parishes are likely to benefit, in a financial point of view, by the abolition of composition, *ib.* viii.

Great variation of practice in different parishes and in the same parish, composition being the rule as regards some rates, whilst it has never been applied to others, *Rep.* ix.

Resolution that so much of any public or local Act as relates to compositions for rates for public purposes should be repealed, *Rep.* xiii.

See also *Act* 59 *Geo.* 3, *c.* 12. *Bethnal Green. Birmingham. Borough Rates. Brighton. Bristol. Collection of Rates,* 4, 5. *County Rate. Edgbaston. Hulme. Liverpool. Local Acts. Manchester. Manufacturing Districts. Northampton. Norwich. Owners. Poor Law Board. Rate Book. Rents. St. Pancras. Separate Apartments, &c. Sheffield. Shoreditch. Stockport. Wolverhampton.*

Consolidation of Rates. Conclusion arrived at by the Committee in favour of all local rates being merged in one, and being assessed and collected together; resolution to this effect, *Rep.* v. xi.

County Rate. Collection generally of the county rate with the poor rate, the former being liable to composition when paid out of the latter, *Lumley* 526–528.

Report, 1868—*continued.*

D.

Davis, William Golding. (Analysis of his Evidence.)—Is vestry clerk of St. Leonard's, Shoreditch, 2235——The population of Shoreditch is about 132,000, all the rates being made and collected by the vestry, 2236-2242——The rateable value of the parish is 366,239 *l.*; 2243——Administration of the affairs of the parish under local Act, 2244, 2245——Several rates collected in the parish, the whole being collected under the rate for the relief of the poor; amount in each case, and total sum represented in the year, 2246-2265.

Provisions in the local act (21 & 22 Vict. c. 132) for assessing the owners of property instead of the occupiers, subject to composition; details relative to the practice in the matter, 2266 *et seq.*——Deduction of one-third allowed off the rateable value, by resolution of the assessment committee of the vestry; maximum deduction of fifty per cent. allowed by the Act, 2275-2282——Way in which the rate-book was made up as regards houses compounded for; omission of the occupiers' names, 2284-2298.

Ascertainment of the rateable value before arriving at the compound value; aggregate difference between the two, 2298-2305——Application of the system of composition to all the rates collected by the vestry, 2306-2308——Statement as to the police rate and main drainage rate being assessed on the basis of the county rate instead of the parochial rate, 2309-2313——Complaint as to the large increase in the assessment of Shoreditch for the county rate, the tenement valuation of the parish being much lower than the county assessment, 2314-2317. 2329-2338. 2522-2524——Course pursued by the vestry in carrying out the assessment of the parish; re-valuation now going on, 2316-2328. 2336-2343.

Issue of nearly 6,000 summonses each quarter before the operation of the Act of 1867, for non-payment of rates by occupiers; exceedingly small number of final excusals or of distraints, 2344-2387——Practice not to compound in any case with the occupier, 2364, 2373——Absence of costs or expense in connection with the summonses, 2378-2386——Employment of nine collectors for the parish previously to the Act of 1867, there being a separate collector for the Crown, 2388-2396.

Steps taken to comply with the Act of 1867 by inserting the name of each occupier in the rate-book, composition being no longer in force; difficulty in making this change, 2397-2409. 2509-2516——Great difficulty in collecting the rates direct from the occupiers; issue of 11,440 summonses for the first quarter under the new Act, 2410-2412——Very small proportion of excusals or non-payments, the money being generally paid when the summons is served, 2413-2428——Inability of witness at present to state the loss under the new system; prospect of there being no loss on the whole, as the occupiers are rated at one-third more than the owners under the compounding system, 2414-2419. 2430-2434. 2519. 2525-2535.

Frequent change of residence of the small occupiers; constant difficulty on this score in collecting the rates, 2435-2437. 2509-2516——Power of amending the rate and of enforcing it, if there be any inaccuracy or omission in entering the occupier's name, 2438-2449——Considerable dissatisfaction caused by the Act of 1867 in Shoreditch; great practical difficulty of the smaller occupiers in complying with its provisions, 2450-2459. 2517-2521——Very few occupiers in the parish who would pay the rates for the sake of the franchise; proof of their indifference to the franchise previously to the late Reform Act, 2457-2479. 2579.

Doubt as to the increase likely to take place in the number of voters under the new system, 2480-2503——Frequent instances of the occupiers being in arrear with their rents, 2504-2508——Deficiency formerly of about two-and-a-half per cent. on collection, 2525. 2571, 2572——Amount of rent paid by the occupiers, and amount of their earnings, 2539-2547.

Arrangements made in some cases between the landlords and their tenants as to the former paying the rates or a portion of them, 2548, 2549. 2553-2560——Causes of the increased assessment of Shoreditch, 2550-2552——Practice formerly never to compound with owners or lessees for the houses in which resident, 2561-2570——Instances of owners having notified to their tenants, since the Act of 1867, that a new tenancy must commence; there have been no notices by tenants, 2574-2579.

Demand Notes (*Collection of Rates*). Recommendation by the Committee that a demand note should be left with each ratepayer, on the rate being made, stating the amount of the requisitions, the rate in the pound for each purpose, and the period for which the rate is made, the rateable value of the premises, the amount of rate thereon, and of each payment, *Rep.* xi.

Discount (*Prompt Payment of Rates*). Doubt as to the advantage of offering a discount of 5 per cent. for prompt payment of the rates, *Plaw* 4238-4241.

District Rates. Practice generally to make the district or town council rate upon the basis of the poor-rate assessment, *Lambert* 5922-5925.

Doggett,

Report, 1868—*continued.*

Doggett, Edward Greenfield. (Analysis of his Evidence.)—Is clerk to the guardians of the Bristol Union, or Incorporation of the Poor, 3783——The larger portion of the borough of Bristol is not included in the British Union, 3784, 3785——Collection of the general district rate by the corporation of the city, subject to composition, 3787–3790 —— Several Local Acts by which the assessment and collection of the poor-rates have been carried out; reference more especially to the provisions in the Act 3 Geo. 4, c. 24, with regard to composition, 3791–3794——Right of the compound householders to vote in the election of guardians, 3795, 3796. 3801.

Explanation as to the form of the rate-book before and since the compounding system; care now taken to insert the name of every occupier, 3797-3802——Practice to allow a composition of one-half to the landlord, 3801, 3802——Total of 254,021 *l.* as the rateable value of the union, the number of separate assessments being 11,325, of which 2,986 were subject to composition, 3803–3806.

Custom of making two rates in the year, in March and September, 3809, 3810—— Information relative to the total amount, and the amount collected, of the last rate under the compounding system and of the first rate under the new Reform Act; gain under the new system, 3811–3841. 3863, 3864. 3941-3945——Question under consideration whether the collectors should not have an increase of salary under the new arrangements, 3842–3845——Explanation of the practice in fixing the gross annual value and the rateable value in the Bristol Union, 3846-3848.

Particulars relative to the number of summonses and of warrants for the rate in September 1867; regulations in regard to the issue of summonses, 3849-3862 —— Practice as to excusals after the issue of summonses, the matter resting finally with the magistrates, 3859–3862. 3946–3953——Better and more easy collection of the last rate than of previous ones under the compounding system, 3864. 3871, 3872. 3919–3923.

Explanation as to the arrangement extensively carried out between the owners and small occupiers, whereby the latter pay half the rate in the shape of increased rent, the former taking care to see that the whole rate is paid, 3865 *et seq.*——Very little dissatisfaction on the part of weekly occupiers, or of small tenement owners through the abolition of compounding, 3871, 3872. 3882, 3883. 3923-3929——Little if any interest taken by the smaller occupiers in the local expenditure, 3873–3876.

Difficulty under the present system in collecting the rate direct from weekly occupiers, liable to move at a short notice; avoidance of this difficulty under compounding, 3898–3921——Impression that composition was adopted in order to save trouble in collection, and not as a means of larger receipts, 3921. 3928——Belief that a large majority of the ratepayers approve of non-compounding, as producing a larger receipt more equally levied, 3922–3927——Suggestions for the collection of various other rates with the poor rate, there being a separate apportionment of the amounts represented by the several rates, 3954–3958.

E.

Edgbaston (Birmingham). Sundry particulars relative to the assessment and collection of rates in the parish, more especially as regards 600 houses compounded for previously to the Act of last Session, *Fletcher* 3361 *et seq.*——Explanation of the arrangements adopted on the abolition of composition, the landlords continuing for the most part to pay the rates under agreement with their tenants, *ib.* 3403–3407——Under the new system, no practical difficulty of any moment has been experienced, and the complaints made by the occupiers will gradually subside, *ib.* 3406–3416——Edgbaston offers but a very limited experience of the result of abolishing composition in Birmingham, *ib.* 3417–3422 ——An amalgamation of collecting staffs in Birmingham and Edgbaston, could not be carried out under existing circumstances. *ib.* 3423, 3424.

Electoral Statistics. Inquiry by witness into the system of rating in Parliamentary boroughs in 1866 and 1867, with a view to the preparation of the electoral statistics, *Lambert* 5914, 5915.

Empty Houses. Statement explanatory of the provisions and operation of the Act 17 Geo. 2, c. 38, with reference to the rating of unoccupied houses, and the liability of incoming occupiers for rates not paid by outgoing occupiers, *Lumley* 34–57. 62–77. 83–91 —— Explanation relative to the effect of the provisions in the Act of 1850 relative to owners compounding for empty houses as well as occupied houses, *ib.* 132 *et seq.* 262–276—— Contemplated liability of owners to rates in respect of empty houses, *Jeffery* 5287–5289. 5327–5332. 5371–5373——Anomaly under the composition system, in empty houses of a small class being rated indirectly, whilst they are exempted if of a higher class, *Lambert* 6287–6290.

Objectionable principle in the compound rating of empty houses below a certain value, whilst empty houses above such value are exempt, *Rep.* viii.

Report, 1868—*continued.*

Estimates (*Requisitions on Overseers*). Grounds for suggesting that the local authorities should be compelled to make an estimate of their expenditure for an entire year, *Rep.* v ——Resolution that every local authority entitled to raise any money by means of local rates should make a requisition on the overseer or other proper officer for the whole amount required to be paid, so far as the same can be estimated for the period of one year, commencing at a fixed period, *ib.* xi——Also that such requisition should be delivered to the overseer, or such other officer, a reasonable time before the commencement of the year, to enable him to make a rate at that time, *ib.* ——Also that the requisition should state the amounts which may be required for the several purposes, if more than one, for which rates are authorised by law to be made, *ib.*

Excusal of Rates:

1. *Generally as to the present System and Extent of Excusal.*
2. *Suggestions for an Amendment of the System.*

1. *Generally as to the present System and Extent of Excusal:*

Explanation of the practice in regard to excusal from poor rates; absence of legal authority in the vestries to allow such excusal, *Lumley* 226——Statement to the effect that the Board of Guardians are in no way affected by excusals in the collection of the rate, *ib.* 227–232——Further evidence in explanation of the practice as to the excusal of rates in any case, or of portion of the rate, and as to the payment of the costs of the application, or of distress warrants, if issued, *ib.* 619–645.

System of excusal at Sheffield on appeal to the overseers; belief as to the legality of the practice, *Saunders* 845–865. 954–958. 978–1000——Belief as to the legal power of the local poor law authorities to remit part of the rate, *Phillips* 1335, 1336——Belief that there is no legal authority for excusal by overseers, as said to be the practice in Sheffield, *Thompson* 1753–1758——Practice to excuse payment of rates where the occupiers are in receipt of relief, *Plaw* 4170; *Wrigley* 4295. 4379–4384.

Better position of those whose rates are excused than when they paid the rate in the rent, *Parker* 4635. 4699–4704——Effect of an excusal virtually to pauperise the man who cannot pay, *Jeffery* 5048–5050. 5108–5110. 5161–5163——Great difficulty as to the question of excusals and summonses under the system of rating separately each occupier, *ib.* 5154–5160.

Explanation of the practice in England as to excusal of the poor rate; the assessment committee or Board of Guardians have no power to excuse, *Lambert* 5968–5973 —— Regulations in force in Scotland in connection with excusal of occupiers from the poor rate; power of the board of supervision or parochial board to make excusal, *ib.* 5973–5989——Practice in England with regard to the excusal of the borough rate, general district rate, and highway rate, respectively, *ib.* 5990–5995.

Statement, for the year 1866, of the number of male occupiers rated at 4 *l.* and under in boroughs where the Small Tenements Act was not in force, and of the proportion of such occupiers excused payment of rates, *Lambert* 6017–6022——Information also relative to the total excusals of males and females in eighteen Parliamentary boroughs for the year ending September 1866, *ib.* 6022–6027——Absence of hardship to the union at large if the ratepayers in any parish are excused payment; increased burden on the rest of the parish, *ib.* 6173–6177.

2. *Suggestions for an Amendment of the System:*

Question whether it may not be feasible to make excusal of rates more easy, by giving certain powers of excusal to the overseers: suggestions on this point, *Phillips* 1239–1243. 1369–1372——Expediency of entrusting the overseers rather than the guardians with increased powers of excusal or enforcement of rates, *ib.* 1287–1292. 1360–1365. 1371, 1372——Consideration of the course pursued generally on the subject of excusal; suggestion that where the overseers do not act as collectors, they should have a power of excusal, *Thompson* 1677–1681——Opinion favourable to excusal resting with the overseers rather than the guardians, *ib.* 1686. 1759–1762.

Advantage if the overseers were to investigate cases, and were to excuse those who could not pay without resorting to a summons, *Griffiths* 2959, 2960——Contemplated inquiry by the overseers, so as to limit the summonses by recommending for excusal those unable to pay, *Lings* 3261–3267. 3290–3309——Contemplated excusal at once of every one receiving parish relief, *ib.* 3293, 3294. 3308, 3309.

Question whether there might not be some extension of excusal in the case of paupers, widows, &c., who have already been once excused, *Lambert* 6009–6014——Arrangements suggested for facilitating excusal on the ground of poverty, so as to obviate so many summonses before the magistrates, *ib.* 6116–6140. 6178——Objection to leaving the power of excusal entirely with the overseers, *ib.* 6133–6137. 6241——Further statement as to the advantage of dealing with excusals on an amended and uniform plan, *ib.* 6178–6184. 6250–6255.

Amendments suggested by Mr. E. J. Gibbs in the practice of excusal, *App.* 282, 283.

Course

Excusal of Rates—continued.

2. *Suggestions for an Amendment of the System*—continued.

Course suggested by the Committee in cases where the occupier is excused on the ground of poverty; contemplated liability of the owner for two-thirds of the excused rate, *Rep.* x——Resolution that the power of excusing persons from the payment of rates should be transferred to the Board of Guardians, and any allowance of exemption from rates on the ground of poverty should be considered as out-door relief, *ib.* xii——Resolution also that the Board of Guardians, before hearing any application of an occupier for excusal, shall give notice to the owner of the tenement occupied of the time and place appointed for hearing the application, *ib.*

See also *Birmingham*, 2. *Brighton. Bristol. Liverpool*, 2, 3. *Manchester. Northampton. Norwich. Oldham. St. Pancras. Salford. Sheffield. Stockport*, 2. *Summonses. Wolverhampton.*

Exemption from Rates. Evidence in explanation of the exemption from rates, by the Act of 1819, of houses under 6 *l.* in value, *Lumley* 24-33——Objection to relieving from rates all houses of 4 *l.* rateable value and under, *Phillips* 1198–1202——Opinion in favour of total exemption from poor rates where the property is below a certain value, such as 6 *l.* rateable value, *Griffiths* 2900–2903. 2942-2948——Opinion that neither charitable institutions nor Government property should be excused from rates, *Lings* 3268-3271——Contemplated payment by each occupier, however small, unless it be proved that he is too poor to pay, *ib.* 3272–3275.

Objection to exemption from rates in St. Pancras parish below a certain limit of value, *Plaw* 4170, 4171——Disapproval of houses below 4 *l.* rateable value being exempted from rates, *Parker* 4716——Objection to the total exemption from rates of houses below a certain rateable value; no property should as a rule be exempted, *Jeffery* 5393, 5394——Tendency to the erection of an inferior class of houses if exempt from rates, *Lambert* 6286.

Suggestions by Mr. E. J. Gibbs for the adoption of a plan of exemption or excusal which shall relieve, wholly or in part, all who are too poor to pay, *App.* 282, 283.

Summary of the amendments adopted of late years with a view to modifying the system of exemption of different property from payment of rates, *Rep.* iii, iv.

See also *Excusal of Rates. Extra-parochial Places.*

Exeter. Sundry details explanatory of the practice in Exeter in the assessment and rating of property; slight increase of difficulty or trouble by reason of the Reform Act of 1867, *Trobridge* 2134 *et seq.*——Arrangement previously to the Act, and still continued, for the payment of the rates of small tenements by the landlords; occasional deduction allowed in such cases, *ib.* 2145–2151. 2169–2182. 2189–2195. 2216–2221——Every house was rated separately in the rate-book, and the occupier's name was generally inserted, *ib.* 2152–2163——Small number of summonses or excusals, *ib.* 2201–2206——The receipts are made out in the name of the landlord, but the amounts are entered in the rate book as paid by the tenants, *ib.* 2216–2218——Slight increase of difficulty in collecting the rate made in November 1867, as compared with the previous rate, *ib.* 2230–2234.

Extra-parochial Places. Exemption of extra-parochial places under the Act of 1832, as regards the necessity of payment of poor rates, before any occupier could exercise the franchise, *Lumley* 673–676——Very few persons who could now claim the Parliamentary franchise, without payment of rates, by reason of their living in extra-parochial places, *ib.* 758–762.

F.

Female Occupiers. Increased hardship of the non-compounding system as regards female occupiers, who will not have the franchise, *Morris* 2976, 2977.

Fletcher, Frederick Johnson. (Analysis of his Evidence.)—Is vestry clerk of the parish of Edgbaston, part of the borough of Birmingham, 3356–3360——Supplies sundry particulars relative to the assessment and collection of rates in the parish, more especially as regards 600 houses compounded for, previously to the Act of last Session, 3361 *et seq.*——Explains the arrangements adopted on the abolition of composition, the landlords continuing for the most part to pay the rates under agreement with their tenants, 3403–3407.

Under the new system no practical difficulty of any moment has been experienced, and the complaints made by the occupiers will gradually subside, 3406–3416——Edgbaston offers but a very limited experience of the result of abolishing composition in Birmingham, 3417–3422——An amalgamation of collecting staffs in Birmingham and Edgbaston, could not be carried out under existing circumstances, 3423, 3424.

Report, 1868—*continued.*

Franchise:

1. *Municipal Franchise.*
2. *Parliamentary Franchise.*

1. *Municipal Franchise.*

Instances of complaints that owners had brought their tenants or "voters" to the vestry to vote for them, the owners having paid the rates for the purpose, *Lumley* 373. 378, 379——Statement relative to the operation of the Act 58 Geo. 3, c 69, in regard to the right of voting in vestries, as based upon rating, *ib.* 663–668——Statement explanatory of the provisions in different Acts, with reference to the payment of rates in connection with the municipal franchise, *ib.* 729 *et seq.*

Provisions of the Acts 18 & 19 Vict., c, 120, and 19 & 20 Vict. c. 112, by which the municipal franchise in the metropolis is regulated, *Lumley* 744–753——Amount of objection raised with reference to the system of compounding as disqualifying non-resident owners in municipal matters, *ib.* 778-780——Improbability of the small occupiers attending in inconvenient numbers at parochial meetings, under the non-compounding system, *Lings* 3319-3325——Effect of the requirement of three years' residence in keeping numerous occupiers off the burgess roll, as at Liverpool, *Hagger* 3767. 3773, 3774.

2. *Parliamentary Franchise.*

Evidence relative to the law and practice on the subject of the separate rating of each occupier, with reference to the remedy available in the event of omission on the part of the overseer, and consequent loss of the franchise, *Lumley* 491–514. 531, 532. 573–591——Requirement of the Reform Act of 1832, that persons must be rated to the poor-rates in order to exercise the Parliamentary franchise, *ib.* 670–672——General effect of several Acts cited by witness, that the franchise is not withdrawn from occupiers by reason of composition; exception as regards the parochial franchise, *ib.* 771–777——Several parochial franchises of which the occupier is deprived, where the owner pays the rates, there being no forfeiture of the parliamentary or municipal franchise, *ib.* 781–783.

Feeling of the small occupiers at Wolverhampton in favour of paying all the rates through their landlords in the rent, though they thereby lose all claim to a vote, *Phillips* 1120–1130. 1210–1217. 1293–1298. 1367–1369——Concurrence in the view that occupiers not caring to pay the poor rates, do not desire the privilege of the franchise, *ib.* 1244——Willingness of large numbers at Birmingham to forego their vote rather than pay the poor-rate, *Thompson* 1559–1562. 1625–1627——Necessity of full payment of the rates by the landlord or occupier in order that the latter may be placed on the register, *ib.* 1614. 1617.

Probability of some persons formerly enfranchised under Sir William Clay's Act, being disfranchised by the new Act, *Morris* 2105–2112——Willingness of the smaller occupiers at Brighton to give up their right to vote if they could pay their rates weekly in the rent, *ib.* 2116-2119——Very few occupiers in Shoreditch who would pay the rates for the sake of the franchise: proof of their indifference to the franchise previously to the late Reform Act, *Davis* 2457–2479. 2579——Indifference of the occupiers in Bethnal Green to the franchise: illustration of this previously to the Act of last Session, *Voss* 2690–2696.

Complete indifference of the small occupiers in Manchester to the franchise, *Lings*, 3259, 3260——Very rare instances at Liverpool of any small occupiers having paid the poor rate for the sake of the franchise, *Hagger* 3493–3496. 3505. 3553–3557——Objection by the small occupiers at Northampton to payment of rates as a condition of the franchise, *Parker* 4714, 4715—— Opinion that under the system of compounding, as in Liverpool, there is no good reason why the occupiers should be disqualified for the franchise, *Jeffery* 5279–5285.

Decided unwillingness of the small occupiers at Wolverhampton to pay the rates for the sake of the franchise, *Walker* 5454-5457. 5463. 5521——Suggestion that the owners compound at 50 per cent., and that it be open to the occupiers to pay the other moiety as a condition of the franchise: that is up to about 6 *l.* or 7 *l.* rateable value, *ib.* 5459–5464. ——But very few would claim to pay, *ib.* 5463.

Importance attached by a large portion of the small occupiers at Stockport to the privilege of the franchise, so that they would willingly pay rates for its sake, *Chapman* 5885–5888.

Objection to composition arrangements as preventing accurate lists of occupiers for forming the parliamentary register, *Lambert* 6193-6203.

G.

General Rate. Conclusions as to the expediency of but one general rate made on the estimate of the expenditure for all purposes, *Lambert* 6246——The expenditure for other purposes than the relief of the poor should under this scheme be raised by precept on the overseers, *ib.* 6247.

Resolution

Report, 1868—*continued.*

General Rate—continued.

Resolution of the Committee that the overseer should, on receipt of the proposed requisitions from the local authorities made on him for the year, make one consolidated rate sufficient to satisfy all such requisitions, *Rep.* xi.

Gibbs, E. J. Suggestions by Mr. Gibbs, secretary to the Wolverhampton Chamber of Commerce, for an amended system of rate paying and composition, *App.* 282, 283.

Gough, John. See *Thompson, William, and John Gough.*

Grantham. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 303, 304.

Griffiths, William. (Analysis of his Evidence.)—Is one of the overseers of the township of Hulme at Manchester: has had considerable experience in connection with property of the class usually compounded for, 2754. 2761–2765——The population of Hulme is about 72,000, and the rateable value 180,000 *l.*; 2755, 2756——System in the township of compounding for houses up to 10 *l.*, previously to the Reform Act of 1867: about 11,500 houses were compounded for, 2757–2760——Collection hitherto of not more than half the first rate levied under the Act, 2763. 2807–2813.

Resolutions passed by associations of landlords in Hulme, Manchester, and Salford, in favour of carrying out strictly the provisions of the new Reform Act relative to the direct payment of rates by occupiers, 2765, 2766——Reduction made by the landlords in the rents as an equivalent to the rates, 2766–2768—— Dissatisfaction at first of the occupiers in Hulme under the new system, 2769. 2774——Arrangement by which the overseers or collectors receive the rates in small instalments, giving a receipt in each case upon the demand note: very general satisfaction now given by this plan, 2770–2774.

Beneficial effect of personal payment of rates by occupiers as leading to provident habits, 2775——Advantage of the new system, as causing rate-paying occupiers to take an increased interest in the vestry, and in the expenditure, 2776–2779. 2829, 2830. 2846, 2847. 2974–2980——Instance of manifestation of strong feeling on the part of occupiers adverse to the operation of the non-compounding system, although it has led to a reduction of the rate, 2776–2785.

Contribution formerly of about half the rates in Hulme by the compounders, 2787–2791—— Deduction of one-third allowed off the rateable value to compounders; mode of arriving at the rateable value, 2792–2796——Consideration of the relative amounts produced annually under the compounding and the non-compounding system; estimated excess of 4,000 *l.* in the latter case, less 750 *l.* for increased expenses and for excusals, 2797–2819——Large portion yet to be collected out of the first rate levied from the occupiers exclusively; grounds for concluding that the loss will be very limited, 2812–2822. 2848–2871.

Comment upon the course pursued by the overseers of Salford in enforcing payment from the poorer occupiers, and also in opposing the strict carrying out of the new Act, 2822–2825. 2949–2958. 3021–3038——Examination relative to the action of the former compounders in Hulme and Salford towards their tenants in regard to the general question of rent and of rates under the new system; fairness of the new arrangements, the occupiers themselves, though at first dissatisfied, now becoming gradually satisfied to pay the demands made upon them, 2826–2836. 2872 *et seq.*

Increased interest taken by the owners as well as by the occupiers in the local expenditure and the administration of the rates, 2837–2847——Large majority of landlords who have agreed to pay all or part of the rates for their tenants; guarantee given by witness, as an owner, that the rates shall be paid, 2883–2895. 2904 *et seq.*——Several grounds upon which excusals have been allowed, 2896–2899——Opinion in favour of total exemption from poor rates where the property is below a certain value, such as 6 *l.* rateable value, 2900–2903. 2942–2948.

Explanation of the course pursued as regards increase of rent, in cases where the landlord pays the full rate; practice also, in the event of the tenant paying one-third and the landlord two-thirds, 2907 *et seq.*——Denial that formerly the landlord charged for the full rate in the rent, 2915–2922——Objectionable system at Salford in regard to summoning and excusal, 2955–2958——Advantage if the overseers were to investigate cases, and were to excuse those who could not pay, without resorting to a summons, 2959, 2960——Very small extent to which the increased rate now collected in Hulme is borne by the poorer occupiers, 2963–2973.

Particulars relative to the deduction from the gross rent in the assessment of a house let at 3 *s.* a-week, under the former system of composition in Hulme, and under the present system respectively; the rateable value in such case is 5 *l.* a-year, 2981–3008——Temporary and verbal character of the arrangement by which the landlords undertook to receive the rates in instalments from the tenants, and to convey them to the collector, 3009–3037——Entry of each occupier's name in the rate-book under the new plan, any omissions or inaccuracies being corrected by the overseers, 3039–3048.

Report, 1868—*continued.*

Griffiths, William. (Analysis of his Evidence)—*continued.*

Grounds for objecting to make the owner liable instead of the occupier; difficulty as to a proper or adequate representation of the former in the vestry, &c., as compared with the representation of occupiers, 3049-3058. 3067-3072——Advantages of the direct liability of the occupier further adverted to, 3050-3058——Very limited extent to which any houses in Hulme were let at reduced rents in order to come within the compounding system, 3059-3063——Incidence of any increase of rates upon the landlords when composition was in force; power of the occupiers in regard to increased expenditure adverted to hereon, 3064-3068.

Guardians. Alteration by the Act of last Session as regards the qualification for the office of guardian, 756, 757.

Guildford. Sundry details relative to the operation of the compounding system at Guildford, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 304.

H.

Hagger, Henry Joseph. (Analysis of his Evidence.)—Is vestry clerk of the parish of Liverpool, 3425—— The population of the parish is about 280,000; 3426——Explanation of the several rates levied in the parish by the Poor Law authorities and by the town council, 3427-3432. 3440. 3452-3454——Statement of the system of composition under different local Acts relative to rates collected by the town council; amended arrangement in 1847 whereby composition is limited to houses up to 13*l.* value, 3433-3445——Total of about 1,500,000 *l.* as the net rateable value of Liverpool parish, exclusive of about 250,000 *l.* for docks, &c., now under claim to be rated, 3446-3451.

Practice of making but one rate yearly, at Easter, for the relief of the poor, the amount of the last rate having been 2*s.* 6*d.* in the pound, 3455-3457——Several rates made annually by the town council and amount of each; total of 2*s.* 9½*d.* in the pound, 3458-3461——Separate rate-book for the rates collected by the town council, 3462, 3463——Entry in the poor rate-book of the name of each occupier, 3465.

Evidence explanatory of the illegal system of composition in operation in Liverpool, previously to the new Reform Act, it having become the custom for the owners of cottage property to pay half the rate, and for the occupiers to be excused the other half, though liable for the whole, 3465-3492——Practice previously to 1848 to collect no rates in respect of small assessments, 3466-3468——Power of excusal by three members of the select vestry under local Act, the auditor never having surcharged in such cases, 3468-3470. 3480-3488. 3548, 3549. 3668-3671.

Very rare instances of any small occupiers having paid the poor rate for the sake of the franchise, 3493-3496. 3505. 3553-3557——Notice given throughout the parish after the passing of the Reform Act that part payment by the owners did not excuse the personal liability of the occupiers; dissatisfaction in consequence, 3497-3505. 3599, 3600——Particulars relative to the number of excusals in part or in whole in respect of the rate made in May 1866 at 1*s.* 11*d.* in the pound; loss of 20,800*l.* of this rate out of a total of 140,500*l.*; 350-3522.

Collection of about 86 per cent. of the rate in Liverpool parish in favourable years, 3522. 3540——Issue of 5,500 summonses for the 1866 rate; expense incurred in respect of these, 3526-3533——Extent and cost of the collecting staff for the rate of 1866; 3534——Total of 47,150 assessments in the parish, 3535.

Aggregate of 187,488*l.* represented by the rate of May 1867, at 2*s.* 6*d.* in the pound, of which 156,000*l.* or 83 per cent. has been collected up to the present time (27th April 1868), 3536-3539——Question considered as to the total amount likely to be collected of the May 1867 rate, in comparison with the amount realised of the preceding rate; prospect of increased collection under the non-compounding system, 3540-3547. 3612. 3664-3697. 3697-3704. 3752-3754——Limit to the issue of summonses under the new system, so that there are but few excusals before the magistrates, 3545-3550——Increase of about 600*l.* a-year in the cost of collection, 3551, 3552.

Statement relative to the great excitement in Liverpool upon the occasion of a recent contest for election to the vestry; several instances of small occupiers having had their rates paid for them in full in order to qualify them to vote, 3557-3571——Information on the subject of the arrangements between landlords and tenants upon the question of alteration of rent and of part payment of rates by the former since compounding has been abolished, 3572, 3573-3601, 3611.

Causes of the increased facility of collection in course of time after the adoption of the former system of payment by the landlords, 3575-3577——Rare exercise of the power of distress, though numerous warrants are issued, 3579-3584. 3738-3741——Complaints which led to the practice of irregular composition, there having been no complaints as to the general operation of the system, 3585-3594——Conclusion of the authorities

Report, 1868—*continued.*

Hagger, Henry Joseph. (Analysis of his Evidence)—*continued.*

rities as to the expediency of getting rid of the former illegal system, by applying the Act of 1867; there was no objection to legal composition, but rather the contrary, 3594-3596. 3613-3620. 3688-3696. 3669, 3700——Continuance of composition as regards the town council rates, 3621.

Practice under the new system in Liverpool parish to give receipts in the occupiers' names on receiving payment from the landlords; legality of this course, 3623-3635——Form of the rate-book adverted to as providing for payment by instalments, the owners, however, generally paying in one sum, 3635-3639——Immense increase of payments under the system of receiving instalments from occupiers, 3638-3649——Great difficulty, more especially at first, in carrying out efficiently a system of collection from weekly tenants in so large a town as Liverpool, 3650-3663. 3702-3704.

Rule to excuse all persons who can show their inability to pay, though there is no limit of rateable value below which every one is excused, 3672-3675——Comparatively few assessments under 5*l.* rateable value, 3675, 3676——Explanation of the course pursued in arriving at the rateable value of different classes of small houses, 3678-3684——Particulars relative to the composition as regards the municipal rates and the amounts collected; satisfactory working of the system of making the owners liable, 3705-3710. 3714-3722. 3734-3737——Facility of collection if the owners were liable for the poor-rates; question as to the expediency of this principle, 3711-3713. 3778.

Very few houses under 12*l.* now being built in Liverpool, 3723-3725——Non-adoption of the Small Tenements Act adverted to and explained, 3729, 3730. 3743, 3744 Further explanation as to steps not having been taken to make composition legal; political quarrels apprehended, so that it was deemed better to let well alone, 3742-3751——Great increase of both municipal and Parliamentary voters if compositions had been legalised by local Act, 3745-3749. 3766-3772——Distinct staff of collectors for the town council rates, the salaries being in 1866, 5,267*l.*; 3755-3757.

Obstacles to the collection of municipal and poor rates by the same staff of collectors, the owners being liable in one case and the occupiers in the other, 3758-3764——Smaller number of municipal voters than of Parliamentary voters, 3766, 3767——Effect of the requirement of three years' residence in keeping numerous occupiers off the burgess roll, 3697. 3773, 3774——Large proportion of occupiers of houses between 10*l.* and 15*l.*, who were never on the Parliamentary list of voters, 3771, 3772.

Hardship in collecting a yearly rate from weekly tenants, 3775-3777——Probable number of female occupiers in Liverpool parish, 3779, 3780——Estimate of from 28,000 to 30,000 occupiers as having failed to pay in full, out of a total of about 47,000 occupiers, 3781, 3782.

Hemmings, Joseph Watts. (Analysis of his Evidence.)—Is an overseer and *ex officio* guardian of the parish of Brighton, 1825, 1826——Statement of the municipal government of Brighton; separate administration of Hove, 1828-1831——Separate boards of guardians for Brighton and for Hove, 1832-1835——Several rates assessed in Brighton in addition to the poor rate; mode of assessment and collection in each case, 1836-1850. 1873-1875——System of composition and of assessment as carried out previously to the Act of 1867 under a local Act; practice of compounding up to a rateable value of 10*l.* a year, 1851-1870——Allowance in all cases of a deduction of 50 per cent., 1871, 1872.

Very small amount lost or excused previously to the operation of the Act of last Session, 1876-1885——Details relative to the great difficulty in obtaining the rates direct from the smaller occupiers, there having been already a very large number of excusals, and the labour of the officers, both paid and unpaid, being very severe, 1886 *et seq.*——Probability of the new system producing a larger sum than the plan of composition; wide-spread dissatisfaction, however, by reason of the change, 1891-1900. 1906-1909. 1921 *et seq.*

Varying practice of different landlords as to paying the rate or a portion of it under the new system; instances of rents having been raised without any payment towards the rate, whilst in no case has the rent been reduced where the rate has been excuted, 1901-1903. 1933, 1934. 1948-1959. 1961, 1962. 1993-1995. 2044-2047——Voluntary abolition of composition by the town council, 1910-1918. 1960——Amount of the Brighton coal dues adverted to; opinion favourable to their abolition, 1966-1973.

Relative amount of the rateable value and the rent of the smaller class of houses in Brighton; suggestion hereon, that compounding should not go beyond 7*l.* rateable value, 1974-1980. 2026, 2027——Steps being taken to amend the assessment, now that composition is abolished, 1980-1985——Cost of collection previously to the Act of 1867; necessary increase of staff under the present system, 1986-1989. 2032-2043.

Particulars in connection with the applications for excusal and the mode of dealing with them: doubt as to the prospect of any material reduction of applications, 1990 *et seq.*——Feeling in Brighton that compounding had gone too high, 2016, 2017——Statement of the amount of the rates, including poor rate, borough rate, &c.; average of about 5*s.* in the pound, 2022-2025.

Report, 1868—*continued.*

Horsham. Particulars relative to the results of the former system of assessment and collection of poor rates, &c. and the result of collection direct from the occupiers, *App.* 305.

House Duty. See *Assessed Taxes and Income Tax.*

Hull. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 306, 307.

Hulme (Manchester):

The population of Hulme is about 72,000, and the rateable value 180,000*l.*, *Griffiths* 2755, 2756—System in the township of compounding for houses up to 10*l.* previously to the Reform Act of 1867; about 11,500 houses were compounded for, *ib.* 2757–2760—Collection hitherto of not more than half the first rate levied under the Act, *ib.* 2763. 2807–2813—Resolutions passed by associations of landlords in Hulme, Manchester, and Salford, in favour of carrying out strictly the provisions of the new Reform Act relative to the direct payment of rates by occupiers, *ib.* 2765, 2766.

Reduction made by the landlords in the rents as an equivalent to the rates, *Griffiths* 2766–2768—Dissatisfaction at first of the occupiers in Hulme under the new system, *ib.* 2769–2774—Satisfactory system of collection in small instalments, *ib.* 2770–2774—Instance of manifestation of strong feeling on the part of occupiers adverse to the operation of the non-compounding system, although it has led to a reduction of the rate, *ib.* 2776–2785—Contribution formerly of about half the rates by the compounders, *ib.* 2787–2791—Deduction of one-third allowed off the rateable value to compounders; mode of arriving at the rateable value, *ib.* 2792–2796.

Consideration of the relative amounts produced annually under the compounding and the non-compounding systems; estimated excess of 4,000*l.* in the latter case, less 750*l.* for increased expenses and for excusals, *Griffiths* 2797–2819—Large portion yet to be collected out of the first rate levied from the occupiers exclusively; grounds for concluding that the loss will be very limited, *ib.* 2812–2822. 2848–2871.

Examination relative to the action of the former compounders in Hulme and Salford towards their tenants in regard to the general question of rent and of rates under the new system; fairness of the new arrangements, the occupiers themselves, though at first dissatisfied, now becoming gradually satisfied to pay the demands made upon them, *Griffiths* 2826–2836. 2872 *et seq.*—Increased interest taken by the owners as well as the occupiers in the local expenditure and the administration of the rates, *ib.* 2837–2847.

Large majority of landlords who have agreed to pay all or part of the rates for their tenants; guarantee given by witness as an owner that the rates shall be paid, *Griffiths* 2883–2895. 2904 *et seq.*—Several grounds upon which excusals have been allowed, *ib.* 2896–2899—Explanation of the course pursued as regards increase of rent in cases where the landlord pays the full rate; practice also in the event of the tenant paying one-third and the landlord two-thirds, *ib.* 2907 *et seq.*—Denial that formerly the landlord charged for the full rate in the rent, *ib.* 2915–2922.

Very small extent to which the increased rate now collected in Hulme is borne by the poorer occupiers, *Griffiths* 2963–2973—Particulars relative to the deduction from the gross rent in the assessment of a house let at 3*s.* a week, under the former system of composition and under the present system respectively; the rateable value in such case is 5*l.* a year, *ib.* 2988–3008—Temporary and verbal character of the arrangement by which the landlords undertook to receive the rates in instalments from the tenants and to convey them to the collector, *ib.* 3009–3037—Very limited extent to which any houses were let at reduced rents in order to come within the compounding system, *ib.* 3059–3063.

Huntingdon. Sundry details relative to the operation of the compounding system at Huntingdon, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 305, 306.

Hyde (Stockport). System of composition in force in Hyde township, the proportion of the rate collected being about the same as in Stockport borough generally, *Chapman* 5819, 5820. 5834–5845.

I.

Illegal Composition. Improbability of any illegal composition under the Act of last Session, *Lings* 3310–3314.—*See* also *Liverpool*, 1. *Manchester*, 1.

Incidence of Rates. Incidence of any increase of rates upon the landlords when composition was in force; power of the occupiers in regard to increased expenditure adverted to hereon, *Griffiths* 3064–3068—Expediency of the adoption generally of the principle of levying rates upon the owners rather than the occupiers of property; incidence in any case of taxation upon the property whoever pays, *Jeffery* 5261–5268. 5292–5308. 5321–5328.—*See* also *Occupiers. Owners.*

Report, 1868—*continued.*

Income Tax. See *Assessed Taxes and Income Tax.*

Instalments (Personal Payment of Rates). Obstacle to collecting the rates from small occupiers weekly; less difficulty under the new Reform Act if this were feasible, *Phillips* 1212-1217——Practice at Wolverhampton of frequently receiving the rates in small instalments from weekly tenants. *ib.* 1307——Arrangement at Hulme (Manchester) by which the overseers or collectors receive the rates in small instalments, giving a receipt in each case upon the demand note; very general satisfaction now given by this plan, *Griffiths*, 2770-2774.

Facility generally with which the rates are collected from the small occupiers at Oldham; practice of collection adverted to hereon, showing that very little difficulty is experienced, *Wrigley* 4303. 4339-4353. 4371-4374. 4396-4405——System of instalments by which the rate is collected from the small occupiers at Stockport, *Chapman* 5643-5645. 5682-5688. 5824-5826——Approval of direct payment weekly if it were possible, *Walker* 5484——Obstacle to any system of the occupiers paying by small instalments, *ib.* 5545-5547.

Suggestions for facilitating collection from weekly tenants by means of instalments, a supplementary rate book being made out for the purpose, *Lambert* 6106-6115. 6163, 6164. 6172——System of weekly collection at the parish church under the statute of Elizabeth, *ib.* 6108-6110——Increased expense of collection under the system of instalments, *ib.* 6164.

Resolution of the Committee that where the rate exceeds 1*s.* in the pound the person in occupation of any tenement let a rent payable oftener than quarterly may elect to pay the rate by monthly instalments, *Rep.* xi——Also that in addition to the rate book now prescribed, a book to be called the "Instalment Rate Book," shall be provided in a form to be prescribed by law, in which the name of each occupier electing to pay monthly the amount of the rate, the amount of each instalment, and the time when payable, shal be entered, *ib.*

Ireland. Statement explanatory of the system in Ireland whereby the occupier is primarily liable but has power to deduct half the rate from the rent, the owner being liable for one moiety of the rate, *Lambert* 6048-6055——Dissatisfaction caused in Ireland by enforcing collection from the smaller occupiers, so that an amended law was passed in 1843 requiring the guardians to rate the owner instead of the occupier, up to 4*l.* net annual value, and in some cases up to 8*l.*, *ib.* 6055-6078. 6147-6149——Provision in the Act of 1843 by which in case of an agreement between owners and occupiers an allowance of ten per cent. is made when the owner pays the rate, *ib.* 6060-6062. 6069. 6074-6080. 6102-6105——Entry of both the occupier and owner in the rate book, *ib.* 6081——Provision in the Irish Act of 1843 for rating the owners of houses let in separate apartments or lodgings, *ib.* 6082-6084.

Irrecoverable Rates. Approval of rates being treated as irrecoverable after twelve months, *Lings* 3341-3347.

J.

Jeffery, James Reddecliffe. (Analysis of his Evidence.)—Is a magistrate for the borough of Liverpool and county of Lancaster, 5029——Explanation of the practice in Liverpool in dealing with excusals for rates, as regards the action respectively of the magistrates and the overseers; conclusion as to its resting with the latter to excuse, 5030-5047. 5294-5296——Effect of an excusal virtually to pauperise the man who cannot pay, 5048-5050. 5108-5110. 5161-5163——Very extensive system of excusal in Liverpool, 5051——Explanation as to there being only about 20,000 occupiers on the Parliamentary burgess roll, although there are double that number of occupiers above 10*l.*, 5052-5063.

Total of 7,463 summonses issued for Liverpool and for Everton and Kirkdale in 1866-67; 5066, 5067——Immense increase expected in the number of summonses under the new Reform Act, on account of the great difficulty in obtaining payment of the rates in full from small occupiers and weekly tenants, 5067 *et seq.*——Effect of demanding the full rate from the occupiers in leading to constant change of residence in order to evade payment, 5077, 5078. 5131, 5132——Respects in which the liability of wealthy tenants to the payment of the full rate in advance is calculated to operate injuriously, both morally and financially, 5078-5095. 5129. 5135——Advice given by magistrates to occupiers to go into houses where the landlords pay the rates; explanation hereon, 5078, 5079. 5380-5383.

Explanation of the course pursued, after the issue of summonses, as regards the issue of warrants or a mitigation of payment; great reluctance to put warrants in force, 5096-5107——Conclusion as to the expediency on several grounds of encouraging by legisla-

Report, 1868—*continued.*

Jeffery, James Reddecliffe. (Analysis of his Evidence)—*continued.*

tion the payment of rates by the owner in the case of houses below a certain value, 5108 *et seq.*——Opinion that instead of an allowance of fifty per cent. an allowance of a third would fairly compensate the owners for compounding, 5112——Obstacles to a weekly collection of rates in Liverpool, 5121–5123.

Large interest of witness, as a ratepayer, in a full collection of the rates generally, 5126–5130——Opinion that much more will be got from the owners, by compounding, than from the tenants; examination upon the grounds for this conclusion, 5129–5154. 5273. 5374–5379——Great difficulty as to the question of excusals and summonses under the system of rating separately each occupier, 5154–5160——Exception taken to the view that owners compounding, and making a profit thereby, are in a sense pauperised, 5161–5171.

Further statement relative to the number of summonses and of warrants now issued, and the large increase likely to result from a system of close collection from the occupiers, 5172–5191. 5294–5303. 5352–5366——Difficulty in stating the number of occupiers deprived of the Parliamentary franchise by reason of non-residence; loss of qualification in such cases for not appearing before the revising barrister, if objected to, 5192–5198. 5206–5212——Total of about 17,000 persons on the municipal roll, the necessity of three years' residence having the effect of greatly diminishing the roll, 5199–5205. 5230–5232.

Relative qualifications for the municipal roll and the Parliamentary roll adverted to, the result being that the Parliamentary voters will be much the more numerous, 5213–5234——Explanation as to the owners still paying a moiety of the rates, though after their existing engagements are over they will refuse to pay any portion, 5235–5245——Evidence in further explanation and support of the system of composition; great embarrassment and difficulty to the smaller occupiers if required to pay directly, 5240 *et seq.*

Expediency of the adoption generally of the principle of levying rates upon the owners rather than the occupiers of property; incidence in any case of taxation upon property, whoever pays, 5261–5268. 5286–5292. 5308. 5321–5328——Strong feeling of the smaller occupiers in Liverpool against the abolition of compounding, 5270–5275——Objection to making the owner and occupier equally liable in the case of property below a certain value, 5276–5281——Opinion that under the system of compounding, as in Liverpool, there is no good reason why the occupiers should be disqualified for the franchise, 5279–5285——Contemplated liability of owners to rates in respect of empty houses, 5287–5289. 5327–5332. 5371–5373.

Further statement that, socially and morally, witness has a strong objection to the operation of the Act of 1867, as in Liverpool, in the case of the poorer occupiers; grounds for this view considered, 5308–5320——Facility of weekly payment by the smaller occupiers, if the rate be included in the rent, whereas quarterly or half-yearly payment is impracticable, at least in Liverpool, 5333–5337. 5383–5386——Unfairness in demanding full rates from the owners of small property, some allowance being necessary for the saving in the cost of collection, 5338–5349.

Exclusion from the burgess roll in Liverpool in the case of those occupiers who have not paid rates directly, 5350, 5351——Effect of the numerous excusals before the Act of 1867 in pauperising the occupiers, this evil being likely to be largely aggravated under the new system, 5352–5365——Distinction between houses above and below 12*l.* a year as regards the prejudicial effect of non-compounding upon the occupiers, 5367–5370.

With regard to the satisfactory operation of direct payment of rates in Sheffield and other large towns, the circumstances are not analogous to those of Liverpool, 5374–5376. 5379——Defence of the course pursued in not incurring the cost of an additional local Act on the subject of composition, 5387–5389——Relative action of the magistrates and overseers in regard to excusals further adverted to, 5390–5392——Objection to the total exemption from rates of houses below a certain rateable value; no property should as a rule be exempt, 5393, 5394.

K.

Kidderminster. Very favourable report by Mr. Austin upon the working of the Kidderminster Act in regard to the rating of owners; explanation in connection with this Act, *Lumley* 199–203. 248–251.

Knaresborough. Particulars in reply to questions submitted by the Committee relative to the rates collected and the arrangements in force previously to and since the Act of last Session; absence formerly of any system of compounding, *App.* 308.

L.

Lambert, John. (Analysis of his Evidence.)—Is Inspector of Auditors for the Poor Law Board; his opportunities in that capacity for seeing how the rates are levied and collected throughout the country, 5909–5913——Inquiry by witness into the system of rating in Parliamentary boroughs in 1866 and 1867, with a view to the preparation of the electoral statistics, 5914, 5915.

Enumeration of the usual rates levied in boroughs, the practice varying greatly as to the different rates being subject to composition, 5916–5918——Several authorities in different boroughs for levying the poor rate, highway rate, borough rate, &c. 5921——Practice generally to make the district or town council rate upon the basis of the poor rate assessment, 5922–5925——Explanation of the regulations as to the form of the rate-book in the case of the poor rate and the highway rate, 5926–5933.

Varying practice as to the number of rates made in the year; tendency in large parishes to make only one rate yearly on account of the labour and trouble to be saved thereby, 5934–5936——Necessity of the poor rate and highway rate being allowed by the justices; approval of this form being dispensed with, and of the declaration made by the overseers before the magistrates being made before the assessment committee, 5937–5948. 6248, 6249.

Information relative to the different modes of collection of the poor rate and of the other rates; extent of control of the Poor Law Board in the matter, 5949–5963——Great improvement if the collection were generally in the hands of paid collectors appointed by the guardians, and if overseers and assistant overseers took no part in collection, 5957–5964——Very illiterate persons often appointed as overseers and assistant overseers, 5957. 5959. 6133–6135——Increased power desirable in the central department with a view to a uniform system of collection by paid officers, 5964–5967.

Explanation of the practice in England as to excusal of the poor rate; the assessment committee or board of guardians have no power to excuse, 5968–5973——Regulations in force in Scotland in connection with excusal of occupiers from the poor rate; power of the board of supervision or parochial board to make excusal, 5973–5989——Provisions of the Act 17 & 18 Vict. c. 91, under which there is power in certain cases to omit the name of the occupier from the valuation roll and to make the owner liable, 5974–5984——Practice in England with regard to the excusal of the borough rate, general district rate, and highway rate respectively, 5993–5995.

Several rates besides the poor rate for which the owners may be rated instead of the occupiers; option in such cases with the local board, 5996–6000——Large number of boroughs in which composition had been adopted before the passing of the new Reform Act, 6001, 6002——Number of boroughs in which the Small Tenements Act had been wholly or partly adopted, 6001——Numerous large boroughs under local Acts, and subject to composition, 6001, 6002.

Few complaints made to the Poor Law Board relative to the abolition of composition, the increased trouble being the chief or only complaint, 6003. 6007——Explanation that till the completion of the present audit the Poor Law Board will not be in possession of the results of the operation of the new system, 6003–6006——Doubt at present as to the financial results of the abolition of composition, 6008. 6155, 6156—— Question whether there might not be some extension of excusal in the case of paupers, widows, &c., who have already been once excused, 6009–6014——Several instances of voluntary arrangements on the part of landlords to pay the full rates for their tenants, 6015, 6016.

Statement for the year 1866 of the number of male occupiers rated at 4*l.* and under in boroughs where the Small Tenements Act was not in force, and of the proportion of such occupiers excused payment of rates, 6017–6022——Information also relative to the total excusals of males and females in eighteen Parliamentary boroughs for the year ending September 1866; 6022–6027.

Explanation of the system of assessment for the poor rate in Scotland, both owner and occupier being assessed, and each being liable for half the rate, 6028–6047——Power of the collector in Scotland to levy the whole of the rate from the occupier, the latter having power in such case to deduct half the rate from the rent, 6032, 6033. 6036–6047. 6146.

Statement explanatory of the system in Ireland whereby the occupier is primarily liable but has the power to deduct half the rate from the rent, the owner being liable for one moiety of the rate, 6048–6055——Dissatisfaction caused in Ireland by enforcing collection from the smaller occupiers, so that an amended law was passed in 1843 requiring the guardians to rate the owner instead of the occupier, up to 4*l.* net annual value, and in some cases up to 8*l.*; 6055–6078. 6147–6149——Provision in the Act of 1843 by which in the case of agreements between owners and occupiers an allowance of ten per cent. is made when the owner pays the rate, 6060–6062. 6069. 6074–6080, 6102–6105.

Report, 1868—*continued.*

Lambert, John. (Analysis of his Evidence)—*continued.*

Entry of both the occupier and owner in the rate book in Ireland, 6081——Provision in the Irish Act of 1843 for rating the owners of houses let in separate apartments or lodgings, 6082-6084——Considerable difficulty as to the interpretation of the phrase, "not separately rated," in the Reform Act of 1867, in the case of houses let out in apartments, 6084-6090.

Explanation of the circumstances under which it has been decided by the Poor Law Board that owners in Bromley could not legally be paid a commission for collecting or paying the rates for the occupiers, 6091-6093——Difficulty in making the owner liable if after a certain time the occupier had not paid, 6094-6096——Approval of the Irish system of making the small or weekly occupier primarily liable, power being given him to deduct half the rate from the owner; grounds for preferring this system to that in Scotland, 6097-6101. 6144-6147. 6224-6230. 6271-6279.

Suggestions for facilitating collection from weekly tenants by means of instalments, a supplementary rate book being made out for the purpose, 6106-6115. 6163, 6164. 6172——System of weekly collection at the parish church under the Statute of Elizabeth, 6108-6110——Arrangements suggested for facilitating excusal on the ground of poverty, so as to obviate so many summonses before the magistates, 6116-6140. 6178——Non-objection to the principle of making the owner liable as well as the occupier in the case of small tenements, so that no property may be exempt through excusal, 6138-6149.

Explanation that witness sees no financial objection to composition if made upon a fair average basis, and if no loss be incurred, 6150-6154. 6192, 6193. 6210-6213. 6283-6285——Frequent instances of unfair composition arrangements, 6157——Great convenience of collection where composition has been in force, 6158——Large number of cases in which arrangements have been voluntarily entered into for the payment of full rates by the owners, the Small Tenements Act not having been adopted; few excusals in such cases, 6159-6162. 6185-6189.

Difficulty in adjusting the rate so that each succeeding occupier should pay with direct reference to the period of occupation, 6165-6172——Absence of hardship to the union at large if the ratepayers in any parish are excused payment; increased burden on the rest of the parish, 6173-6177——Inexpediency of the numerous summonses now issued and of the attendant expense, 6178. 6253-6255——Further statement as to the advantage of dealing with excusals on an amended and uniform plan, 6178-6184. 6250-6255.

Statement as to arrangements for payment by owners not being considered illegal by the Poor Law Board under the present law, 6190, 6191. 6216, 6217——Objection to composition arrangements as preventing accurate lists of occupiers for forming the Parliamentary register, 6193-6203——Objection also on the ground that personal rating induces more interest in the local expenditure, 6199——Reference to the power given by the Reform Act to occupiers in regard to recovery of full rates from the owners, 6204-6208.

Probable increase in the number of cases of voluntary composition under the present law, 6214-6219——Effect of the Act of 1867 in throwing the borough rate as well as the poor rate on the tenant personally, 6220-6223——Non-adoption hitherto of a certain change proposed in the appointment of auditors, 6231-6233——Power of the auditors over the overseers, and check exercised in regard to excusals, 6234-6241——Order of the Poor Law Board by which the rate books now supply much fuller information than formerly, 6242-6245.

Conclusion as to the expediency of but one general rate made on the estimate of the expenditure for all purposes, 6246——The expenditure for other purposes than the relief of the poor should, under this scheme, be raised by precept on the overseers, 6247.

Want of a re-assessment of the small property let at weekly rents, 6256-6263——Illustration in the case of Salisbury of the fallacious mode adopted in order to arrive at the gross rental and the rateable value of small tenements, 6257-6259——Additional trouble of the auditors in checking the overseers' accounts; application in consequence for an increase of pay, 6264-6268——Exceptional character of the few complaints hitherto received relative to the abolition of composition, 6280-6282——Financial objection to composition, if the net amount produced should be larger under the present system, 6283-6285.

Tendency to the erection of an inferior class of houses, if exempt from rates, 6286——Anomaly in empty houses of a small class being rated indirectly, whilst they are exempt if of a higher class, 6287-6290——Further statement as to the advantage of rating the occupier directly on account of the increased interest likely to be taken in the administration of the rate, 6291-6308——Approval of the primary liability attaching to the occupier, the mode of collection and payment being, however, a proper subject for legislation, 6309-6314.

Landlords.

Report, 1868—*continued.*

Landlords. See *Owners.*

Launceston. Sundry details relative to the operation of the compounding system at Launceston, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 329-331.

Lees Hamlet (*Oldham*). Statement showing the feeling in the hamlet of Lees in favour of exemption from the Small Tenements Act, *Wrigley* 4304-4306. 4412-4419. 4478-4483.

Lefevre, Shaw (*Member of the Committee.*) Draft Report proposed by Mr. Shaw Lefevre; adoption in lieu thereof of Report proposed by Mr. Ayrton, *Rep.* xxx-xxxvi.

Lewis, Sir George. Views of Sir George Lewis in favour of one general rate in one collection, *Lambert* 6246.

Lings, Thomas. (Analysis of his Evidence.)—Is controller or assistant overseer of the township of Manchester, 3073. 3227-3229——The population of the township is about 180,000, and the rateable value about 973,000*l.*, 3074. 3077——Assessment and collection of the poor rate, together with a borough rate, by the overseers, whilst the township and highway rates are collected by the corporation, 3075, 3076——The poor rate is levied from June to June, and at 3*s.* in the pound produces about 130,000*l.*; that is, under the system of composition, 3078-3088.

Authority given to the overseers by the Local Act, 21 & 22 Vict. c. 72, in regard to compounding for the rates with owners up to 10*l.* rateable value, 3086-3092. 3331-3334——Absence of any improper reduction of rents for the sake merely of coming under composition, 3093, 3094——Practice of entering the name of each occupier in the rate book, so that the new Reform Act has not caused any trouble in this respect, 3096-3100——Deduction of one-sixth from the gross estimated rental in order to arrive at the rateable value, 3101, 3102.

Total of about 150,000*l.* as the rateable value of the property compounded for, the loss or deduction for composition amounting to about 10,000*l.*, upon a full rate of 26,945*l.*; 3103-3116——Nominal sum excused under the compounding system, 3117-3119. 3153, 3154——Practice of composition also in the case of the township and highway rates, 3120-3127——Particulars relative to the system of illegal composition in force previously to the Local Act of 1858; total of about 19,000*l.* lost on the last rate under this system, 3128-3161. 3192-3196.

Saving of the salary of one collector when the Local Act came into operation in Manchester; better collection also of the rates, 3162-3167. 3252-3254——Expected increase of 600*l.* in the annual cost on the non-compounding system, 3168-3170——Intended inquiry before any ratepayer is summoned, so as to avoid hardship, 3170. 3261, 3262——Belief that from 4,000*l.* to 5,000*l.* additional will be collected in rates, 3171-3181——Grounds for concluding that the landlords will arrange to pay the rates and to charge them in the rent, so that after a time the change will work without much difficulty, 3172-3191. 3197-3200.

Evidence to the effect that either in the rent, or directly, the small occupiers will in future have to pay the full rate, and that on this score they have some reason to complain, 3197-3220. 3316-3318. 3335-3346——Explanation that witness does not profess to represent the Manchester overseers generally on the present occasion, 3227-3234——Question whether the profit under the new system will counterbalance the inconvenience to the ratepayers, 3235-3239. 3280-3283——Intention, previously to the Act, to reduce the composition allowance, so that about 6,000*l.* more would have been collected, whereas under the Act the increase will not be quite so much, 3240-3251. 3255-3258. 3314.

Complete indifference of the small occupiers in Manchester to the franchise, 3259, 3260——Approval of the system of summonses before the magistrates, it being desirable however that the overseers should first investigate each case, so as to limit the summonses by recommending for excusal those unable to pay, 3261-3267. 3290-3309——Opinion that neither charitable institutions nor Government property should be excused from rates, 3268-3271——Contemplated payment by each occupier, however small, unless it be proved that he is too poor to pay, 3272-3275.

Claim of occupiers under the Local Act to be rated in their own name, 3276-3279——Doubt as to the advantage to the smaller occupiers of empowering them to take part in the local expenditure, 3284-3289——Contemplated excusal at once of every one receiving parish relief, 3293, 3294. 3308, 3309.

Improbability of any illegal composition under the Act of last Session, 3310-3314——Economy of composition if not carried to excess, as under the Small Tenement Rating Act, 3314, 3315——Improbability of the small occupiers attending in inconvenient numbers at parochial meetings, 3319-3325——Incidence upon the landlords of the increased amount proposed to be charged for composition under the Local Act, 3327-3330.

Report, 1868—*continued.*

Lings, Thomas. (Analysis of his Evidence)—*continued.*

Approval of rates being treated as irrecoverable after twelve months, 3341–3347 —— Non-objection to the landlord being in all cases liable instead of the occupier, 3348, 3349——Means of landlords being represented, that is, by their agents, in the local administration, if they paid the rates, 3350–3352——Economy in Manchester if there were but one staff for collecting the poor rate and the township and highway rates, 3353–3355.

LIVERPOOL:

1. *System of Composition for the Poor Rate previously to the New Reform Act.*
2. *Operation of the New System of Personal Payment by Small Occupiers.*
3. *System in regard to Excusals.*
4. *Question of Collection in Small Instalments.*
5. *Municipal and Parliamentary Franchise.*
6. *Town Council Rates.*
7. *Other Details generally.*

1. *System of Composition for the Poor Rate previously to the New Reform Act:*

Evidence explanatory of the illegal system of composition in operation in Liverpool previously to the new Reform Act, it having become the custom for the owners of cottage property to pay half the rates, and for the occupiers to be excused the other half, though liable for the whole, *Hagger* 3465–3492——Particulars relative to the number of excusals in part or in whole in respect of the rate made in May 1866, at 1*s.* 11*d.* in the pound; loss of 20,800*l.* of this rate out of a total of 140,000*l.*, *ib.* 3506–3522 ——Collection of about eighty-six per cent. of the rate in Liverpool parish in favourable years, *ib.* 3522–3540——Issue of 5,500 summonses for the 1866 rate; expense incurred in respect of these, *ib.* 3526–3533——Extent and cost of the collecting staff for the rate of 1866, *ib.* 3534.

Causes of the increased facility of collection in course of time after the adoption of the former system of payment by the landlords, *Hagger* 3575–3577——Complaints which led to the practice of irregular composition, there having been no complaints as to the general operation of the system, *ib.* 3585–3594——Conclusion of the authorities as to the expediency of getting rid of the former illegal system by applying the Act of 1867; there was no objection to legal composition, but rather the contrary, *ib.* 3594–3596. 3613–3620. 3688–3696. 3699, 3700——Non-adoption of the Small Tenements Act adverted to and explained, *ib.* 3729, 3730. 3743, 3744——Further explanation as to steps not having been taken to make composition legal; political quarrels apprehended, so that it was deemed better to leave well alone, *ib.* 3742–3751.

Total of 7,603 summonses issued for Liverpool and for Everton and Kirkdale in 1866-67, *Jeffery* 5066, 5067——Explanation as to the owners still paying a moiety of the rates, though after their existing engagements are over they will refuse to pay any portion, *ib.* 5235–5245—— Evidence in further explanation and support of the system of composition; great embarrassment and difficulty to the small occupiers if required to pay directly, *ib.* 5240 *et seq.*—— Opinion, that under the system of compounding as in Liverpool, there is no good reason why the occupiers should be disqualified for the franchise, *ib.* 5279–5285—— Defence of the course pursued in not incurring the cost of an additional local Act on the subject of composition, *ib.* 5387–5389.

2. *Operation of the New System of Personal Payment by Small Occupiers:*

Notice given throughout the parish after the passing of the Reform Act, that part payment by the owners did not excuse the personal liability of the occupiers; dissatisfaction in consequence, *Hagger* 3497–3505. 3599, 3600——Aggregate of 187,488*l.* represented by the rate of May 1867 at 2*s.* 6*d.* in the pound, of which 156,000*l.* or 83 per cent. has been collected up to the present time (27th April 1868), *ib.* 3536–3539 —— Question considered as to the total amount likely to be collected out of the May 1867 rate, in comparison with the amount realised of the preceding rate; prospect of increased collection under the non-compounding system, *ib.* 3540–3547. 3612. 3664–3667. 3697–3704. 3752–3754.

Limit to the issue of summonses under the new system, so that there are but few excusals before the magistrates, *Hagger* 3545–3550——Increase of about 600*l.* a year in the cost of collection, *ib.* 3551, 3552——Information on the subject of the arrangements between landlords and tenants upon the question of alteration of rent, and of part payment of rates by the former since compounding has been abolished, *ib.* 3572, 3573. 3601–3611——Rare exercise of the power of distress, though numerous warrants are granted, *ib.* 3579–3584. 3738–3741——Practice under the new system in Liverpool parish to give receipts in the occupiers' names on receiving payment from the landlords; legality

LIVERPOOL—continued.

2. *Operations of the New System, &c.*—continued.

legality of this course, *Hagger* 3623-3635——Estimate of from 28,000 to 30,000 occupiers as having failed to pay in full, out of a total of about 47,000 occupiers, *ib.* 3781, 3782.

Immense increase expected in the number of summonses under the new Reform Act on account of the great difficulty in obtaining payment of the rates in full from small occupiers and weekly tenants, *Jeffery* 5067 *et seq.*——Effect of demanding the full rate from the occupiers in leading to constant change of residence in order to evade payment, *ib.* 5077, 5078. 5131, 5132——Advice given by magistrates to occupiers to go into houses where the landlords pay the rates; explanation hereon, *ib.* 5078, 5079, 5380-5383.

Explanation of the course pursued, after the issue of summonses, as regards the issue of warrants or a mitigation of payment; great reluctance to put warrants in force, *Jeffery* 5096-5107——Further statement relative to the number of summonses and of warrants now issued, and the large increase likely to result from a system of close collection from the occupiers, *ib.* 5172-5191. 5294-5303. 5352-5366——Strong feeling of the smaller occupiers in Liverpool against the abolition of compounding, *ib.* 5270-5275.

3. *System in regard to Excusals:*

Power of excusal by three members of the select vestry under Local Act, the auditor never having surcharged in such cases, *Hagger* 3468-3470. 3480-3488. 3548, 3549 3668-3671——Rule to excuse all persons who can show their inability to pay, though there is no limit of rateable value below which every one is excused, *ib.* 3672-3675.

Explanation of the practice in dealing with excusals for rates, as regards the action repectively of the magistrates and the overseers; conclusion as to its resting with the latter to excuse, *Jeffery* 5030-5047. 5294-5296——Very extensive system of excusal, *ib.* 5051——Effect of the numerous excusals before the Act of 1867 in pauperising the occupiers, this evil being likely to be largely aggravated under the new system, *ib.* 5352-5365——Relative action of the magistrates and overseers in regard to excusals further adverted to, *ib.* 5390-5392.

4. *Question of Collection in Small Instalments:*

Form of the rate book adverted to as providing for payment by instalments, the owners, however, generally paying in one sum, *Hagger* 3635-3639——Immense increase of payments under the system of receiving instalments from occupiers, *ib.* 3638-3649——Great difficulty, more especially at first, in carrying out efficiently a system of collection from weekly tenants, in so large a town as Liverpool, *ib.* 3650-3663. 3702-3704——Obstacles to a weekly collection of rates in Liverpool, as compared with the system of including the rate in the rent, *Jeffery* 5121-5123. 5333-5337. 5383-5386.

5. *Municipal and Parliamentary Franchise:*

Very rare instances at Liverpool of any small occupiers having paid the poor rate for the sake of the franchise, *Hagger* 3493-3496. 3505. 3553-3557——Statement relative to the great excitement upon the occasion of a recent contest for election to the vestry; several instances of small occupiers having their rates paid for them in full in order to qualify them to vote, *ib.* 3557-3571——Great increase of both municipal and Parliamentary voters if compositions had been legalised by Local Act, *ib.* 3745-3749. 3766-3772——Smaller number of municipal voters than of Parliamentary voters, *ib.* 3766, 3767——Large proportion of occupiers of houses between 10 *l.* and 15 *l.* who were never on the Parliamentary list of voters, *ib.* 3771, 3772.

Explanation as to their being only about 20,000 occupiers on the Parliamentary burgess roll, although there are double that number of occupiers above 10 *l.*, *Jeffery* 5053-5063——Difficulty in stating the number of occupiers deprived of the Parliamentary franchise by reason of non-residence; loss of qualification in such cases for not appearing before the revising barrister, if objected to, *ib.* 5192-5198. 5206-5212——Total of about 17,000 persons on the municipal roll, the necessity of three years' residence having the effect of greatly diminishing the roll, *ib.* 5199-5205. 5230-5232——Relative qualifications for the municipal roll and the Parliamentary roll adverted to; the result being that the Parliamentary voters will be much the more numerous, *ib.* 5213-5224——Exclusion from the burgess roll of those occupiers who have not paid rates directly, *ib.* 5350, 5351.

6. *Town Council Rates:*

Statement of the system of composition under different Local Acts relative to rates collected by the town council; amended arrangements in 1847 whereby composition is limited to houses up to 13 *l.* value, *Hagger* 3433-3445——Several rates made annually by the town council, and amount of each; total of 2 *s.* 9½ *d.* in the pound, *ib.* 3458-3461——Separate rate book for the rates collected by the town council, *ib.* 3462, 3463——Continuance of composition as regards the town council rates, *ib.* 3621.

Report, 1868—*continued.*

Liverpool—continued.

6. *Town Council Rates*—continued.

Particulars relative to the composition as regards the municipal rates, and the amounts collected; satisfactory working of the system of making the owners liable, *Hagger* 3705–3710. 3714-3722. 3734-3737——Distinct staff of collectors for the town council rates, the salaries in 1866 having been 5,267 *l.*, *ib.* 3755–3757——Obstacles to the collection of the municipal and poor rates by the same staff of collectors, the owners being liable in one case and the occupiers in the other, *ib.* 3758–3764.

7. *Other Details generally:*

The population of the parish of Liverpool is about 280,000, *Hagger* 3426——Explanation of the several rates levied in the parish by the poor-law authorities and by the town council, *ib.* 3427-3432. 3440. 3452-3454——Total of about 1,500,000 *l.* as the net rateable value of Liverpool parish, exclusive of about 250,000 *l.* for docks, &c., now under claim to be rated, *ib.* 3446-3451——Practice of making but one rate yearly, at Easter, for the relief of the poor, the amount of the last rates having been 2 *s.* 6 *d.* in the pound, *ib.* 3455-3457——Practice previously to 1848 to collect no rates in respect of small assessments, *ib.* 3466–3468.

Total of 47,150 assessments in the parish, *Hagger* 3535——Comparatively few assessments under 5 *l.* rateable value, *ib.* 3675, 3676——Explanation of the course pursued in arriving at the rateable value of different classes of small houses, *ib.* 3678–3684——Very few houses under 12 *l.* now being built in Liverpool, *ib.* 3723-3725——Probable number of female occupiers in Liverpool parish, *ib.* 3779, 3780.

Local Acts. Passing of numerous Local Acts in consequence of the difficulty of rating small occupiers where houses are let out in separate apartments, *Lumley* 4–11——Varying provisions in the several Local Acts before 1819 as to the liability of the occupier where there was failure of the owners, *ib.* 59–61——Several Local Acts since the 13 & 14 Vict. bearing upon the rating of owners in lieu of occupiers; information relative more especially to the Manchester Act and the Liverpool Act, *ib.* 286-305. 353-368——Power by Act of last Session for the Poor Law Board to take certain steps for repealing Local Acts in the metropolis upon application from the guardians or others; steps already taken under this Act, *ib.* 320-326——Numerous large boroughs under Local Acts and subject to composition, *Lambert* 6001, 6002.

Local Expenditure. Increased interest taken by owners and occupiers at Hulme (Manchester) in the local expenditure, under the non-compounding system, *Griffiths* 2776–2779. 2829, 2830. 2837–2847. 2846, 2847. 2974-2980——Doubt as to the advantage to the smaller occupiers of empowering them to take part in the local expenditure, *Lings* 3284-3289——Improbability of the small occupiers attending in inconvenient numbers at parochial meetings, *ib.* 3319-3325——Little, if any, interest taken by the smaller occupiers at Bristol in the local expenditure, *Doggett* 3873-3876.

Salutary interest taken by the smaller occupiers in Oldham in the local expenditure through the system of personal payment of rates; examination on this statement, *Wrigley* 4306-4308. 4359-4370——Limited interest taken by the small occupiers at Norwich in parish affairs, *Tillett* 4776-4783——Advantage of personal payment by the occupiers, as inducing them to take an increased interest in local affairs, *Chapman* 5669-5673——Objection to composition, on the ground that personal rating induces more interest in the local expenditure, *Lambert* 6199. 6291-6308.

Lodgers. See *Separate Apartments and Lodgings.*

Lumley, William Golden. (Analysis of his Evidence.)—Assistant Secretary to the Poor Law Board; has paid considerable attention to the law relating to the rating of small tenements and the collection of the rate, 1, 2——Reference to the Act 59 Geo. 3, c. 12, passed in 1819, as the first General Act that provided for the rating of owners in lieu of occupiers, 3——Provision by the Act of Elizabeth that the rate should fall on the occupiers of lands and houses, 4——Difficulty experienced under the Act of Elizabeth in regard to the rating where a house was let out to different occupiers; consequent passing of numerous Local Acts previously to 1819, enabling the parishes to rate the owners of small tenements and of houses let in separate apartments, 4–11.

Inquiry made by Parliament previously to the Act of 1819, by means of a Committee appointed for the purpose; report by this Committee in March 1813 upon the question of rating the owner instead of the occupier in the case of small tenements and of houses let out in separate apartments, 12–14—— Explanation of the principal provisions of the Act of 1819 (Sturges Bourne's Act), empowering the local authorities to rate the owner instead of the occupier, 15–17——Provisions of the Act by which where the owner did not pay the rate might be recovered by distraint from the tenant, 18–21. 78–82. 105–112.

Limit

Report, 1868—*continued.*

Lumley, William Golden. (Analysis of his Evidence)—*continued.*

Limit of the system of compounding under the Act of 1819, to houses under 20 *l.* and above 6 *l.* in value, 22——Compulsory character of the Act whenever it is put in force, 23——Question whether the Act is applicable to boroughs which did not in 1819 return Members to Parliament, *ib.*——Evidence in explanation of the exemption from rates, by the Act of 1819, of houses under 6 *l.* in value, 24-33——Statement explanatory of the provisions and operation of the Act 17 Geo. 2, c. 38, with reference to the rating of unoccupied houses, and the liability of incoming occupiers for rates not paid by outgoing occupiers, 34-57. 62-77. 83-91.

Varying provisions in the several local Acts before 1819 as to the liability of the occupier where there was failure of the owner, 59-61——Power of the vestries in regard to rescinding the application of Sturges Bourne's Act, the occupiers having no voice in the matter, 92-96——Impression that the Act was not extensively adopted, it being an optional measure, 97-99.

State of the law at the time of the passing of the Act in regard to obtaining a settlement by payment of rates, 100-104——Provision in the Act that settlement should be obtainable not by a tenement of 10 *l.* value, but of 10 *l.* rent, 113——Regulation under the Act in regard to the mode at which the rateable value was to be arrived at; this is now superseded by the Parochial Assessment Act, 114-120.

Detail of the proceedings which led eventually to the passing of the Small Tenements Rating Act of August 1850; inquiry on the subject by a Select Committee of the House in 1838, between which period and 1850 several Bills were brought in but were not passed, 121-125. 166. 188-192. 196-215——Summary of the objects of the Act of 1850; 125——Regulation as to the application of the Act by the vestry, 125-129——Limitation of the Act to cases in which the property is rated at less than 6 *l.*, 130-132.

Explanation of the provisions of the Small Tenements Act of 1850 in regard to the owner being assessed at an amount less 25 per cent. of the rateable value in the case of occupied houses, 132-139. 159-165——Statement explanatory of the regulations under the Act in regard to the owner compounding in respect of both occupied and unoccupied premises; how far the matter is compulsory upon the owner, 132 *et seq.* 267-276——Difficulty and uncertainty as to the amount of deduction in compounding for both occupied and unoccupied houses, it being a matter of arrangement, in each case, between the overseers and the owners, 132-152. 233, 234. 239-241. 273-279——Definition of the term "owner" under the Act of 1850; 153-155——Provision by which the occupier is made liable for the whole amount if the owner does not pay, 156-158.

Various Acts subsequently to the Act of 1819, for regulating the assessment of small tenements; great variation in the provisions as to the question of deduction from the rateable value, and as to the limit of value, the latter frequently being higher than 10 *l.*, 166-186. 217-225——Refusal of an application for a Small Tenement Act in the case of Southampton, such refusal having been largely instrumental in leading to the general measure of 1850; 166. 198. 204, 205——Adoption of the Act of 1850 by 5,521 parishes (out of 15,000), up to the year 1864; 186, 187.

Reference to the Report of the Poor Law Commissioners on Local Taxation, in 1843, as clearly showing the difficulties arising from rating the occupiers of small property, 189-192. 196. 198, 199. 280——Practice, generally, to have the same deduction for all similar classes of property in any parish, 193-195——Very favourable report by Mr. Austin, upon the working of the Kidderminster Act in regard to the rating of owners; explanation in connection with this Act, 199-203. 248-251——Approval always given by the Poor Law Board to the rating of owners instead of occupiers, in the case of small houses, 206-208. 212-214. 242. 252. 280-283.

Explanation of the practice in regard to excusal from rates; absence of legal authority in the vestries to allow such excusal, 226——Statement to the effect that the Board of Guardians are in no way affected by excusals in the collection of the rate, 227-232——Liability of the overseer in the event of the rate not being duly collected, 235-237——Special column in the rate book showing the amount at which the owner is assessed in lieu of the occupier, 238.

Question considered whether the poor rate is, on the whole, better and more economically collected since the disuse of the Small Tenements Act; opinion that instances to this effect are exceptional, 242-244——Absence of any returns showing whether the rates are now more fully collected; witness will endeavour to supply information on this point, 244. 261-266——Very little, if any, legislation attempted by the Poor Law Board for some years past, with a view to extending and rendering compulsory the principle of compounding for the rates, 252-260——Satisfactory operation of the Act 13 & 14 Vict.; large increase in its adoption throughout the country, 277-279.

Witness reads further extracts from the Report of the Poor Law Commissioners in 1843, showing in detail the conclusions arrived at in favour of the principles subsequently carried out by the Small Tenements Act, 284——Incidental effect of the Union Assessment Committee Act upon the question of the rating of small tenements, 285. 306——

Report, 1868—*continued.*

Lumley, William Golden. (Analysis of his Evidence)—*continued.*

Several Local Acts, since the 13 & 14 Vict., bearing upon the rating of owners in lieu of occupiers; information relative more especially to the Manchester Act and the Liverpool Act, 286–305. 353–368.

Explanation as to its being the duty of the Assessment Committee, under the Union Assessment Act, merely to ascertain the proper value at which every hereditament should be assessed, whilst it is the duty of the overseers to follow the valuation list in making out the poor rate, 306–318. 327–334. 345–352——Exemption of places having Local Acts from the operation of the Union Assessment Act, 318, 319——Power, by Act of last Session, for the Poor Law Board to take certain steps for repealing Local Acts in the metropolis upon application from the guardians or others; steps already taken under this Act, 320–326.

Statement that the valuation list made out by the Union Assessment Committee does not at all show the amount of rate, nor the deductions, 345–352——Information relative to numerous cases in which the rates are paid by the owners, as agents for the occupiers or tenants; illegality of any deduction in such cases, unless specially allowed by the Local Act, 353 *et seq.*——Question pending relative to deductions at a place near Liverpool, where, instead of the occupier paying in full, the owner paid a reduced rate, 353–355. 363–368——Deduction of 10 or 12 per cent. allowed in the cases of Liverpool and Manchester; doubt as to there being any general rate of deduction recognised for other places, 354, 355. 367–372.

Instances of complaints that owners had brought their tenants or "voters" to the vestry to vote for them, the owners having paid their rates, 373. 378. 379——Duty of the auditor thoroughly to examine the rate book, and to disallow any deficiency through the system of agency, 376, 377——Numerous cases of landlords paying in full, by arrangement with their tenants, this being the reason for the non-adoption of the Small Tenements Act in many parishes, 380–386.

[Second Examination.] Material alteration by the Act 30 & 31 Vict. c. 102, as regards the rating of owners in parishes within Parliamentary boroughs; clause 7 of the Act adverted to hereon, 387–391. 415–428——Effect of the Act entirely to repeal all previous enactments relating to composition in these parishes as regards poor rates, the owner being no longer at liberty to be rated, 390, 391——Examination as to the identity of the poor rate and the rate for the relief of the poor, and as to certain borough or municipal charges being in some cases payable out of the rate, 392–411. 515–519.

Consideration of the effect of the Act of the last Session as regards the rating in parishes partly within the municipal boundary, and partly without, 412–423. 462–464——Issue by the Poor Law Board, in November 1867, of a circular letter (*App.* 263) to parishes in boroughs affected by the Act of last Session, with reference to the 7th and other clauses of the Act; nature of the correspondence consequent upon this circular, 424–426——Difficulty experienced as to the interpretation of the 7th clause; meaning placed by the Board upon the word "owner" in this clause, 426–428.

Evidence explanatory of a General Order issued by the Board in November last (*App.* 265, 266) relative to an increased remuneration of collectors, by reason of the increased duties imposed upon them by the Act of 1867; 429–431. 447–456. 490——Information relative to the applications received by the Board for sanction of increased payment of collectors, or increase of staff; particular instances of increase of salary, &c., 432–441. 452–456. 520–525. 529, 530, and *App.* 268–271.

Consideration of the effect of an erroneous description of any person in the rate book as regards the validity of the rate under the Act of last Session, 442–446——Necessity of the collectors in Parliamentary boroughs resorting to unusual means of collection owing to the rating of small occupiers, 448–450——Probability of the great increase of trouble and expense in collection, through the abolition of compositions, being to some extent temporary, 452–456. 483–490. 534–536——Question considered whether the increased expense in collection may not be more than covered by the increased amount of rates collected; difficulty at present in stating what the result may be, 457–461. 465–470. 479–482. 520–525.

Further reference to the Report of the Poor Law Commissioners in 1843, as having recommended the principle of rating the owner instead of the occupier, 471, 472——With regard to Mr. Halsey's Act, it was not a result of the report of 1843; 473–475——Belief that the Poor Law Board have expressed no official opinion upon the question of compounding, as being beyond their province, 476, 477——Sense in which the Boards of Guardians are interested in the question of collecting from the owner or the occupier, 478–480.

Evidence relative to the law and practice on the subject of the separate rating of each occupier, with reference to the remedy available in the event of omission on the part of the overseer, and consequent loss of the franchise, 491–514. 531, 532. 573–591——Duty in the first instance of the Assessment Committee to value separately every separate hereditament,

Report, 1868—*continued.*

Lumley, William Golden. (Analysis of his Evidence)—*continued.*

hereditament, 496–499. 504, 505. 510–513. 531, 532——Absence of any increase of difficulty under the Act of 1867 as regards occupiers getting themselves placed on the rate-book, 512–514.

Statement as to the inconvenience of collection since the Act of 1867 being limited to the poor rate, 515–519——Collection generally of the county rate with the poor rate, the former being liable to composition when paid out of the latter, 526–528——Information on the subject of the scales of payment of collectors and assistant overseers, as sanctioned by the Poor Law Board; rare instances of any reduction of payment or poundage, 537. 592–598——Reference to the small cost of collection in Oldham, and the small amount of excusals, 538–543——Advantages of the compounding system as regards the cost of collection, &c., 544–549.

Complaints made to the Poor Law Board since the Act of 1867, that the small occupiers will not pay the rates because they were never expected to pay, and have not the means to do so, 550–552. 564——Question whether the Assessment Committee should not generally take steps for a re-assessment where cottages have been subject to composition, 554, 555——Explanation as to the Poor Law Board not having circulated information as to the mode of arriving at the correct rateable value in the case of the Parliamentary boroughs affected by the Act, 556–564——Variable effect of the Act in different boroughs, accordingly as other rates are or are not included in the poor rate, 565–572.

Doubt as to the power of the overseers to rectify their own mistakes in rating the wrong persons, 599–604. 616–618——Constant instances of mistakes in rating, the parties however generally paying, though not rightly described, 605–608——Varying practice as to the intervals at which rates are made, 610–615——Evidence in explanation of the practice as to the excusal of rates in any case, or of portion of the rate, &c., and as to the payment of the costs of the application or of distress warrants if issued, 619–645——Facility of occupiers paying the rates through their landlords or any other person, 646–659.

Statement relative to the operation of the Act 58 Geo. 3, c. 69, in regard to the right of voting in vestries, as based upon rating, 663–668——Requirement of the Reform Act of 1832 that persons must be rated to the poor rate in order to exercise the Parliamentary franchise, 670–672——Exemption of extra-parochial places under the Act of 1832, as regards the necessity of payment of poor rates before any occupier could exercise the franchise, 673–676——Details relative to the operation of different provisions of the Act of 1832 in cases of composition, &c.; difficulties experienced on several points, 676 *et seq.*

Explanation relative to the Act 14 & 15 Vict. c. 14 (Sir William Clay's Act), for facilitating claims of occupiers to be rated, and for obviating the necessity of continual claim, as under the Act of 1832, 685 *et seq.*——Duty of the overseers to rate each holding and each occupier separately, and, in cases of composition, to bracket all the holdings together, and to place in an outer column the amount agreed to be paid by the landlord; order of the Poor-law Board adverted to hereon, 700–720. 763–770. 784–786——Reference to the provisions in the Act 14 & 15 Vict. c. 39, on the subject of the franchise, as having applied chiefly to the case of scot and lot voters, 724–728.

Statement explanatory of the provisions in different Acts with reference to the payment of rates in connection with the municipal franchise, 729 *et seq.*——Provisions of the Acts 18 & 19 Vict. c. 120, and 19 & 20 Vict. c. 112, by which the municipal franchise in the metropolis is regulated, 744–753——Alteration by the Act of last Session as regards the qualification for the office of guardian, 756, 757.

Very few persons who could now claim the Parliamentary franchise, without payment of rates, by reason of their living in extra-parochial places, 758–762——General effect of the several Acts cited by witness that the franchise is not withdrawn from occupiers by reason of composition: exception as regards the parochial franchise, 771, 777——Amount of objection raised with reference to the system of compounding as disqualifying non-resident owners in municipal matters, 778–780——Several parochial franchises of which the occupier is deprived where the owner pays the rates, there being no forfeiture of the Parliamentary or municipal franchise, 781–783.

Obstacles to the constant interference of the Poor Law Board, in order to compel the overseers to perform their duties more regularly and correctly, 787–795.

Lyme Regis. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 308, 309.

M.

Magistrates. Necessity of the poor rate and highway rate being allowed by the justices; approval of this form being dispensed with and the declaration now made by the overseers before the magistrates being made before the Assessment Committee, *Lambert* 5937–5948. 6248, 6249.

Report, 1868—*continued.*

Maidstone. Sundry details relative to the operation of the compounding system at Maidstone, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 310.

Copy of a local Act for regulating and amending the system in regard to rates and their administration, *App.* 311, 312.

MANCHESTER;

1. *Former System of Composition.*
2. *System under the New Reform Act.*
3. *Other Details generally.*

1. *Former System of Composition:*

Origin of the Manchester Act of 21 & 22 Vict. c. 62, relative to the rating of owners, *Lumley* 286-288——Power under the Manchester Act, where property is let in separate apartments or warehouses, to rate the owners up to the value of 100 *l.*, without the option of compounding, whilst there is the option of composition in the case of property of the annual value of 10 *l. ib.* 289-305.

Authority given by the local Act in regard to compounding for the rates with owners up to 10 *l.* rateable value, *Lings* 3089–3092. 3331–3334——Absence of any improper reduction of rents for the sake merely of coming under composition, *ib.* 3093, 3094——Total of about 150,000 *l.* as the rateable value of the property compounded for, the loss or deduction for composition amounting to about 10,000 *l.* upon a full rate of 26,945 *l.*, *ib.* 3103-3116——Nominal sum excused under the compounding system, *ib.* 3117–3119, 3153, 3154——Practice of composition also in the case of the township and highway rates, *ib.* 3120-3127.

Particulars relative to the system of illegal composition in force previously to the local Act of 1858; total of about 19,000 *l.* lost on the last rate under this system, *Lings* 3128–3161. 3192–3196—— Saving of the salary of one collector when the local Act came into operation in Manchester; better collection also of the rates, *ib.* 3162-3167. 3252–3254——Intention previously to the Act of 1867 to reduce the composition allowance so that about 6,000 *l.* more would have been collected, whereas under the Act the increase will not be quite so much, *ib.* 3240–3251. 3255-3258. 3314——Incidence upon the landlords of the increased amount proposed to be charged for composition under the local Act, *ib.* 3327-3330.

2. *System under the New Reform Act:*

Expected increase of 600 *l.* in the annual cost on the non-compounding system, *Lings* 3168-3170——Intended inquiry before any ratepayer is summoned so as to avoid hardship, *ib.* 3170. 3261, 3262——Belief that from 4,000 *l.* to 5,000 *l.* additional will be collected in rates, *ib.* 3171–3181——Grounds for concluding that the landlords will arrange to pay the rates and to charge them in the rent, so that after a time the change will work without much difficulty, *ib.* 3172-3191. 3197-3200.

Evidence to to the effect that either in the rent or directly, the small occupiers will in future have to pay the full rate, and that on this score they have reason to complain, *Lings* 3197–3226. 3316–3318. 3335–3340——Explanation that witness does not profess to represent the Manchester overseers generally on the present occasion, *ib.* 3227-3234——Question whether the profit under the new system will counterbalance the inconvenience to the ratepayers, *ib.* 3235–3239. 3280-3283.

3. *Other Details generally:*

The population of the township of Manchester is about 180,000, and the rateable value 973,000 *l.*, *Lings* 3074. 3077——Assessment and collection of the poor rate, together with a borough rate, by the overseers, whilst the township and highway rates are collected by the corporation, *ib.* 3075, 3076——The poor rate is levied from June to June, and at 3 *s.* in the pound produced about 130,000 *l.*, under the system of composition, *ib.* 3078-3088——Deduction of one-sixth from the gross estimated rental in order to arrive at the rateable value, *ib.* 3101, 3102.

Complete indifference of the small occupiers in Manchester to the franchise, *Lings* 3259, 3260—— Claim of occupiers under the Local Act to be rated in their own name, *ib.* 3276–3279—— Economy in Manchester if there were but one staff for collecting the poor rate, and the township and highway rates, *ib.* 3353-3355.

See also *Hulme.*

Manufacturing Districts. Prevalence of composition in the manufacturing districts around Wolverhampton, *Walker* 5452, 5453——Belief that in manufacturing towns, generally, composition is very desirable, though there may not be precisely the same need for it in all towns, *ib.* 5507-5512.

Marlborough. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 313.

Morris,

Report, 1868—*continued.*

Morris, Alfred. (Analysis of his Evidence.)—Is clerk to the guardians at Brighton, 2048, 2049——Explanation of the power of the town council under the local Act in regard to compounding for the general district rate; doubt as to their power legally to put an end to the composition, 2050-2057——Grounds for objecting strongly to the abolition of compounding for the poor rate in the case of small tenements; great hardship and discontent caused in Brighton by the system of claiming direct from the small occupiers, 2058 *et seq.*——Effect of the change, that in nineteen cases out of twenty the occupier pays the rate twice over, inasmuch as he gets no deduction from his former rent, which included the rate, 2061-2064. 2068.

Grounds for concluding that the new system will lead to numerous houses being vacated, and to extensive overcrowding; data for this conclusion examined, 2065-2071. 2082-2088. 2105. 2120-2129——Question as to the satisfactory results in some large towns where there is no compounding in force; very few such places, 2072-2075. 2095-2098——Increased hardship of the new system as regards female occupiers, who will not have the franchise, 2076, 2077——Amount of loss of rates in Brighton under the compounding system, as compared with the financial result of the new system, 2078-2081——General satisfaction given by the former system, 2092. 2099, 2100.

Probability of some persons formerly enfranchised under Sir William Clay's Act being disfranchised by the new Act, 2105-2112——Practice as to assessment at Brighton; revision required, 2113-2115——Willingness of the smaller occupiers to give up their right to vote if they could pay their rates weekly in the rent, 2116-2119——Inaccuracy of a certain statement by witness that the abolition of composition in Brighton would result in a large loss, 2131, 2132.

Municipal Franchise. See *Franchise*, 1.

N.

Non-Resident Owners. Amount of objection raised with reference to the system of compounding as disqualifying non-resident owners in municipal matters, *Lumley* 778-780.

Northampton:

Total of five parishes in Northampton borough, the population being about 38,000, and the rateable value 100,000 *l.*, *Parker* 4490-4493. 4523.——Particulars relative to the paving and lighting rates, as levied by Commissioners under a local Act; amount of these rates and regulations as to composition, *ib.* 4494-4511——Adoption in 1863 of the Small Tenements Act, as regards the poor rate, *ib.* 4512, 4513——Opposition by witness and others to the adoption of the compounding system, but without effect, *ib.* 4516-4521——Necessity always of a good many summonses, in order to obtain the rate, *ib.* 4522.

Sundry details relative to the amounts represented by the poor rate and borough rate, and the amounts collected and uncollected, in the different parishes of Northampton borough, under the system of composition and under the present system, *Parker* 4524-4532. 4544 *et seq.*——Practice of collection from the owners when compositions were in force, *ib.* 4536——Expense of collection under the former system, and increased salaries now paid, but only as a temporary arrangement, *ib.* 4537-4543. 4622. 4667-4671——Explanation that the composition was a deduction of one-half, and that all houses up to 6 *l.* were subject to composition; total number of these tenements, *ib.* 4556-4569.

Statement as to the practice now adopted, whereby many of the owners of small tenements still pay the rates, or a portion of the rates; arrangement in such cases as to alteration of rent, *Parker* 4570-4574. 4616. 4642-4658. 4672-4675. 4698——Further statement relative to the amounts realised since composition has been abolished, the result being that there is a considerable gain as compared with the former system, *ib.* 4575-4611——Particulars relative to the loss from rates excused, and other causes, and the practice adopted with reference to summonses and excusals, *ib.* 4582-4601. 4621. 4634-4641——No person can be excused without coming before the magistrates, *ib.* 4588. 4621——Limited number of distress warrants issued, *ib.* 4592.

Facility of collection when the owners compounded, this having been the chief object of the adoption of the Small Tenements Act, *Parker* 4611-4613. 4622-4626. 4659-4664. 4691-4694——Dissatisfaction in the borough under the present system; explanation hereon that this is partly owing to the increased assessment of small houses, under the Union Assessment Act, *ib.* 4614-4620. 4628-4634. 4676-4690. 4695-4698——Increased difficulty of collection from each occupier, though, on the whole, the system of personal payment has not led to any considerable difficulties in Northampton, more especially now that the people are getting used to the new arrangements, *ib.* 4665-4671. 4705-4713——Objection by the small occupiers to payment of rates as a condition of the franchise, *ib.* 4714, 4715——Obstacle to the paving and lighting rate being collected together with the poor rate, *ib.* 4717, 4718.

Report, 1868—*continued.*

Norwich:

Norwich is a union in itself, comprising about forty-four parishes and hamlets, the rates being levied by the board of guardians and the town council, *Tillett* 4721–4723——The borough rate levied by the town council is on the same assessment as the poor rate, and was subject to the like composition; amount produced by the rate, *ib.* 4724, 4725. 4737–4742——The board of health rate is levied distinctly according to a separate composition; amount produced, *ib.* 4724. 4726–4736——Provisions of the Norwich Poor Act of 1863 relative to the assessment of rates upon the owners up to the gross yearly value of 9 *l.*, there being two scales of composition, *ib.* 4743–4748.

Unduly low assessment of many of the smaller houses when composition was in force, *Tillett* 4749–4755——Exemption of houses below 6 *l.* value until the passing of the local Act of 1863; absence of opposition to the Act, *ib.* 4754–4764——Limited interest yet taken by the smaller occupiers in parish affairs; advantage of their right to vote in the vestry, *ib.* 4776–4783.

Details relative to the gross amount of the poor rate and the net amount realised under the system of composition, and under the present system; expected gain of about 500 *l.* a quarter, *Tillett* 4784 *et seq.*——Particulars relative to the extent of excusals under the the new system, and the practice of excusal by means of the Assessment Committee; objections to which open, *ib.* 4809–4827. 4875. 4923–4938. 4954. 4957. 4973–4984——Statement relative to the number of summonses issued, and the result generally as regards the payment of the rates by the large majority of small occupiers, *ib.* 4820–4839. 4844 *et seq.*——Explanation as to the owners being still rated in about 300 cases where the houses are let out in separate apartments to very poor lodgers, *ib.* 4826. 4894–4916. 4982.

Information relative to the enhanced cost of collection as against the increased amount to be collected; explanation hereon, that the rates were formerly collected by the overseers as unpaid officers, *Tillett* 4836. 4840–4844. 4869–4874——Strong complaint made by the overseers against the working of the new system; universal refusal at first of the smaller occupiers to pay the rates, *ib.* 4842–4848——Several instances of threats of personal violence against the overseers when demanding the rate from the occupiers, *ib.* 4844. 4886——Temporary compliance with the law under the expectation that it will be repealed; statement hereon relative to the great dissatisfaction existing, and the strong feeling of the occupiers in favour of a return to the non-compounding system, *ib.* 4849–4864. 4876–4893——Varying practice of the landlords in regard to the payment of rates for the occupiers under the new system, *ib.* 4865–4868. 4958–4972. 4987–4996.

Unanimous feeling of the town council in favour of a repeal of the ratepaying clauses of the Reform Act, *Tillett* 4891–4893——Non-exemption of any property under the compounding system, *ib.* 4892——Conclusion as to the compounding system being on the whole the most economical, *ib.* 4893. 4984–4986. 5006–5008——Unfair benefit derived by the landlords where the poorer occupiers have been excused, the former not having generally made any reduction of rent in such cases, *ib.* 4926–4934. 4991–4996——Large majority of the excused who are in receipt of relief, and therefore disqualified for voting, *ib.* 4935–4941——General feeling in favour of compounding, coupled with the condition that the occupiers shall be nominally rated so as to possess the franchise, *ib.* 4942–4947——Great increase in the register under the new system, *ib.* 4952, 4953.

Sundry details and statistics relative to the operation of the compounding system at Norwich, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 314, 315.

Nottingham. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 315, 316.

Number of Rates. Varying practice as to the intervals at which rates are made, *Lumley* 610–615——Tendency in large parishes to make only one rate yearly, on account of the labour and trouble to be saved thereby, *Lambert* 5934–5936.

O.

Occupiers (Personal Payment of Rates):

1. *Various Enactments upon the Subject of rating the Occupiers of small Property.*
2. *Conflicting Evidence as to the Effect of the Reform Act of* 1867, *and the System of Personal Payment by small Occupiers.*
3. *Question as to the small Occupiers taking an active interest in Local Administration.*
4. *Effect of former Enactments and of the new System in regard to the Franchise.*

Report, 1868—*continued.*

Occupiers (Personal Payment of Rates)—continued

5. *Local Returns explanatory of the Operation of the former and present Systems.*
6. *Suggested Liability, primarily, of the Occupier, as in Ireland.*
7. *Conclusion of the Committee in favour of rating the Occupier.*

1. *Various Enactments upon the Subject of rating the Occupiers of small Property.*

Provision by the Act of Elizabeth that the poor rate should fall on the occupiers of lands and houses, *Lumley* 4——Difficulty experienced under the Act of Elizabeth in regard to the rating where a house was let out to different occupiers; consequent passing of numerous local Acts enabling the parishes to rate the owners in certain cases, *ib.* 4–11——Details relative to the passing and the operation of Sturges Bourne's Act in 1819, empowering the rating of the owner instead of the occupier in certain cases, *ib.* 12 *et seq.*

Explanation in detail relative to the circumstances which led to the Small Tenements Rating Act of 1850, for the rating of owners of small property in lieu of the occupiers; operation of the Act adverted to, *Lumley* 121 *et seq.*——Provision in the Small Tenements Act of 1850, by which the occupier is made liable for the whole amount if the owner does not pay, *ib.* 156–158——Reference to the Report of the Poor Law Commissioners on Local Taxation in 1843, as clearly showing the difficulties arising from rating the occupiers of small property, *ib.* 189–192. 196. 198, 199. 280. 284.

Statement showing the requirement of the Reform Act of 1867 in regard to the personal rating of occupiers, it being no longer allowable to rate the owner in Parliamentary boroughs, *Lumley* 387–391. 415–428——Consideration of the effect of the Act of last Session as regards the rating in parishes partly within the municipal boundary and partly without, *ib.* 412–423. 462–464——Provision in the seventh section of the Act of 1867 relative to the tenant deducting the rate from the rent, *Thompson* 1600–1602——Reference to the power given by the Reform Act to occupiers in regard to recovery of full rates from the owners, *Lambert* 6204–6208.

2. *Conflicting Evidence as to the Effect of the Reform Act of* 1867, *and the System of Personal Payment by small Occupiers.*

Complaints made to the Poor Law Board since the Act of 1867 that the small occupiers will not pay the rates, because they were never expected to pay, and have not the means to do so, *Lumley* 550–552. 564——Facility of occupiers paying the rates through their landlords, or any other person, *ib.* 646–659.

Difficulty through the small occupiers not feeling any moral obligation to pay the rates, *Phillips* 1186. 1279, 1280——Power, doubtless, of the tenant to quit his holding if he feel aggrieved about the rates or rent, and to look for better terms from a new landlord, *Thompson* 1603–1611——Benefit to the richer rather than the poorer ratepayers by the increased collection from houses formerly compounded for, *ib.* 1718–1727——Difficulty as to removal of weekly tenants when they pay the rates in advance, *ib.* 1809–1816.

Question as to the satisfactory results in some large towns where there is no compounding in force; very few such places, *Morris* 2072–2075. 2095–2098——Conclusion as to the occupiers being generally losers by the new arrangement, *Voss* 2649. 2663, 2664. 2684–2686. 2750–2753——Conclusion as to the advantages of the direct liability of the occupier, *Griffiths* 2776–2779. 2974–2980. 3050–3058——Admission that there are advantages in personal payment by the occupiers, though not sufficient to counterbalance the disadvantages, *Tillett* 5013–5028.

Respects in which the liability of weekly tenants to the payment of the full rate in advance is calculated to operate injuriously, both morally and financially, *Jeffery* 5078–5095. 5129. 5135——Further statement that, socially and morally, witness has a strong objection to the operation of the Act of 1867 as in Liverpool, in the case of the poorer occupiers; grounds for this view considered, *ib.* 5308–5320——Distinction between houses above and below 12 *l.* a year, as regards the prejudicial effect of non-compounding upon the occupiers, *ib.* 5367–5370.

Grounds for dissenting from the opinion of Mr. Jeffery that the requirement of payment from the poorer occupiers tends to demoralise them; belief that the effect is quite the other way, *Chapman* 5889–5891. 5906–5908.

Few complaints made to the Poor Law Board relative to the abolition of composition, the increased trouble being the chief or only complaint, *Lambert* 6003. 6007. 6280–6282——Difficulty in adjusting the rate so that each succeeding occupier should pay with direct reference to the period of occupation, *ib.* 6165–6172.

3. *Question as to the small Occupiers taking an active interest in Local Administration:*

Advantage of the new system as causing ratepaying occupiers to take an increased interest in the vestry and in the expenditure, *Griffiths* 2776–2779. 2829, 2830. 2846,

Report, 1868—*continued.*

Occupiers (Personal Payment of Rates)—continued.

3. *Question as to the small Occupiers taking an active interest, &c.*—continued.

2847. 2974-2980——Conclusion as to the smaller occupiers taking but little, if any, interest in local affairs, even though paying rates directly, *Lings* 3284-3290. 3319-3325; *Doggett* 3873-3876; *Tillett* 4776-4783——Concurrence of evidence as to the advantage of personal payment by occupiers, as inducing them to take an interest in local administration, *Wrigley* 4306-4308. 4359-4370; *Chapman* 5669-5673——Statement as to the advantage of rating the occupier directly, on account of the increased interest likely to be taken in the administration of the rate, *Lambert* 6199. 6291-6308.

4. *Effect of former Enactments and of the new System in regard to the Franchise:*

Evidence relative to the law and practice on the subject of the separate rating of each occupier, with reference to the remedy available in the event of omission on the part of the overseers, and consequent loss of the franchise, *Lumley* 491-514. 531, 532. 573-591——Statement relative to the operation of the Act 58 Geo. 3, c. 69, in regard to the right of voting in vestries, as based upon rating, *ib.* 663-668——Requirement of the Reform Act of 1832, that persons must be rated to the poor rate in order to exercise the Parliamentary franchise, *ib.* 670-672——Explanation relative to the Act 14 and 15 Vict., c. 14 (Sir William Clay's Act), for facilitating claims of occupiers to be rated, and for obviating the necessity of continual claim, as under the Act of 1832, *ib.* 685 *et seq.*

Further statement explanatory of the provisions in different Acts with reference to the payment of rates in connection with the municipal franchise, *Lumley* 729 *et seq.*——General effect of several Acts cited by witness that the franchise is not withdrawn from occupiers by reason of composition, except as regards the parochial franchise, *ib.* 771-777——Several parochial franchises of which the occupier is deprived where the owner pays the rates, there being no forfeiture of the Parliamentary or municipal franchise, *ib.* 781-783.

Concurrence in the view that occupiers, not caring to pay the rates, do not desire the privilege of the franchise, *Phillips* 1244——Necessity of full payment of the rates by the landlord or occupier in order that the latter may be placed on the register, *Thompson* 1614. 1617——Probability of some persons formerly enfranchised under Sir William Clay's Act being disfranchised by the new Act of 1867, *Morris* 2105-2112——But very few would claim to pay for the sake of a vote, *Walker* 5463.

5. *Local Returns explanatory of the Operation of the former and present Systems.*

Information supplied from various localities in reply to questions submitted by the Committee relative to the effect of the system of personal rating under the Act of 1867, as compared with the system previously in force, *App.* 284 *et seq.*

6. *Suggested Liability, primarily, of the Occupier, as in Ireland.*

Approval of the Irish system of making the small or weekly occupier primarily liable, power being given him to deduct half the rate from the owner; grounds for preferring this system to that in Scotland, *Lambert* 6097-6101. 6144-6147. 6224-6230. 6271-6279——Approval of the primary liability attaching to the occupier, the mode of collection and payment being, however, a proper subject for legislation, *ib.* 6309-6314.

7. *Conclusion of the Committee in favour of rating the Occupier.*

Several causes of the existing dissatisfaction of small occupiers adverted to by the Committee; conclusion, nevertheless, as to the expediency of rating the occupier instead of the owner, *Rep.* ix.

See also *Bethnal Green. Birmingham. Borough Rates Brighton. Bristol. Collection of Rates,* 4, 5. *Composition. Edgbaston. Excusal of Rates. Exemption from Rates. Exeter. Franchise. Hulme. Ireland. Liverpool. Local Acts. Manchester. Northampton. Norwich. Owners. Poor Law Board. Rate Book. Rents. St. Pancras. Salford. Scotland. Separate Apartments, &c. Sheffield. Shoreditch. Stockport. Wolverhampton.*

Oldham:

Reference to the small cost of collection in Oldham, and the small amount of excusals, *Lumley* 538-543——Non-existence at any time of any system of compounding for the rates in the township of Oldham, *Wrigley* 4268-4270——The population of the township is between 80,000 and 90,000, and the rateable value 190,000 *l.*, *ib.* 4271. 4276, 4277——Different rates collected by the overseers and by the town council, *ib.* 4272-4275.

Statement of the amount collected direct from the ratepayers in respect of the poor rate levied in January 1867; small loss in respect of excusals and other causes, *Wrigley* 4278-4293. 4393-4395——System of excusals as carried out by the magistrates, *ib.* 4294-4297——Statement of the number of summonses applied for and issued; payment in numerous cases before the summons comes to a hearing, *ib.* 4298-4302——Unanimous feeling

Oldham—continued.

feeling in Oldham in favour of the non-compounding system; grounds for this conclusion, *Wrigley* 4304. 4336-4338. 4354-4358. 4410, 4411. 4417.

Salutary interest taken by the smaller occupiers in Oldham in the local expenditure through the system of personal payment of rates; examination on this statement, *Wrigley* 4306-4308. 4359-4370——Particulars relative to the amount collected and uncollected of the poor rate in Oldham township during the cotton famine years; calculation that under composition the loss would have been greater by nearly 8,000 *l.*, *ib.* 4309-4336. 4386-4392——Absence of any arrangements between landlords and occupiers for payment of the rates by the former, *ib.* 4337, 4338. 4431-4438——Facility of collecting from the occupiers throughout the borough, *ib.* 4351-4353.

Statement as to the expenditure in poor relief, and the practice in regard to excusal where the occupiers are in receipt of relief, *Wrigley* 4375-4384——Amount of weekly rent and number of houses under 10 *l.* value, *ib.* 4385. 4422-4425. 4467-4469——Expected large accession to the register, *ib.* 4406-4409——Number of Parliamentary and municipal electors in the borough; cause of the small number of the latter in proportion to the total householders, *ib.* 4426-4430. 4448-4456——Particulars relative to the ownership of the cottage property; effect of the co-operative system in causing a large number of the operatives to build houses for themselves, *ib.* 4457-4477. 4484-4487.

Statement of the amount of poor rate levied, collected, excused, and otherwise irrecoverable, from 25th March 1848 to 25th March 1857, *App.* 275——Similar statement for the period from 25th March 1857 to 25th March 1867, *ib.*

Particulars in reply to questions submitted by the Committee, relative to the rates collected, and the arrangements in force previously to, and since the Act of last Session; absence formerly of any system of compounding, *App.* 317, 318. *See* also *Lees Hamlet.*

Overcrowding (*Dwellings of Lower Classes*). Grounds for concluding that the new system will lead at Brighton to numerous houses being vacated, and to extensive overcrowding; data for this conclusion examined, *Morris* 2065-2071. 2082-2088. 2105. 2120-2129.

Overseers. Liability of the overseer in the event of the poor rate not being duly collected, *Lumley* 235-237——Doubt as to the power of the overseers to rectify their own mistakes in rating the wrong persons, *ib.* 599-604. 616-618——Obstacles to the constant interference of the Poor Law Board, in order to compel the overseers to perform their duties more regularly and correctly, *ib.* 787-795——Power of appeal by any ratepayer in the event of the overseer laying an unduly large amount of rate in any particular quarter of the year, *Thompson* 1709-1715——Very illiterate persons appointed as overseers and assistant overseers, *Lambert* 5957. 5959. 6133-6135.

Circular letter of the Poor Law Board, dated 15th November 1867, with reference to the duties of overseers of parishes in Parliamentary boroughs under the Act of 1867, *App.* 253-265. *See* also *Excusal of Rates.*

Owners:

1. *Sturges Bourne's Act of* 1819.
2. *Small Tenements Rating Act of* 1850.
3. *Reform Act of* 1867.
4. *Practice as to Payment by Owners in certain cases under the existing system.*
5. *Question as to the expediency of making the Owner liable.*
6. *Conclusions and Recommendations of the Committee:*

1. *Sturge's Bourne's Act of* 1819:

Reference to the Act 59 Geo. 3, c. 12 (Sturges Bourne's Act) passed in 1819 as the first general Act that provided for the rating of owners in lieu of occupiers, *Lumley* 3——Inquiry made by Parliament previously to the Act of 1819, by means of a Committee appointed for the purpose: Report by this Committee in March 1813 upon the question of rating the owner instead of the occupier in the case of small tenements, and of houses let out in separate apartments, *ib.* 12-14——Explanation of the principal provisions of the Act of 1819, empowering the local authorities to rate the owner instead of the occupier, *ib.* 15-17——Provisions of the Act by which, where the owner did not pay, the rate might be recovered from the tenant by distraint, *ib.* 18-21. 78-82. 105-112.

Limit of the system of compounding under the Act of 1819 to houses under 20 *l.* and above 6 *l.* in value, *Lumley* 22——Compulsory character of the Act, whenever put in force, *ib.* 23——Question whether the Act is applicable to boroughs which did not in 1819 return members to Parliament, *ib.*——Power of the vestries in regard to rescinding the application of Sturges Bourne's Act, the occupiers having no voice in the matter, *ib.* 92-96—Impression that the Act was not extensively adopted, it being an optional measure, *ib.* 97-99.

OWNERS—continued.

2. *Small Tenements Rating Act of* 1850:

Details of the proceedings which led eventually to the passing of the Small Tenements Rating Act of August 1850; inquiry on the subject by a select Committee of the House in 1838, between which year and 1850 several Bills were brought in but not passed, *Lumley* 121–125, 166. 188–192. 196–215——Definition of the term "owners" under the Act of 1850, *ib.* 153–155——Extent to which the Act has been adopted, *ib.* 186, 187——Extracts from the Report of the Poor Law Commissioners in 1843, showing in detail the conclusions arrived at in favour of the principles subsequently carried out by the Small Tenements Act, *ib.* 189–192. 196. 198, 199. 280. 284——Further reference to the Report of the Poor Law Commissioners in 1843, as having recommended the principle of rating the owner instead of the occupier, *ib.* 471, 472——Mr. Halsey's Act of 1850 was not a result of the Report of 1843, *ib.* 473–475.

3. *Reform Act of* 1867:

Material alteration by the Act 30 & 31 Vict. c. 102, as regards the rating of owners in parishes within Parliamentary boroughs; clause 7 of the Act adverted to hereon, *Lumley* 387–391. 415–428——Effect of the Act that in parishes in Parliamentary boroughs the owner can no longer be rated, *ib.* 390, 391——Difficulty experienced as to the interpretation of the seventh clause; meaning placed by the Board upon the word "owner" in this clause, *ib.* 426–428.

4. *Practice as to Payment by Owners in certain cases under the existing System:*

Information relative to numerous cases in which the rates are paid by the owners as agents for the occupiers or tenants; illegality of any deduction in such cases unless specially allowed by local act, *Lumley* 353 *et seq.*——Question pending relative to deductions at a place near Liverpool, where instead of the occupier paying in full the owner paid a reduced rate, *ib.* 353–355. 363–368——Deduction of ten or twelve per cent. allowed in the cases of Liverpool and Manchester; doubt as to there being any general rate of deduction recognised for other places, *ib.* 354, 355. 367–372——Numerous cases of landlords paying in full, by arrangement with their tenants, this being the reason for the non-adoption of the Small Tenements Act in many parishes, *ib.* 380–386.

Provisions of the Act 17 & 18 Vict. c. 91, under which there is power in certain cases to omit the name of the occupier from the valuation roll, and to make the owner liable *Lambert* 5974–5984——Several rates besides the poor rate for which the owners may be rated instead of the occupiers; option in such cases with the local board, *ib.*, 5996–6000——Several instances of voluntary arrangements on the part of landlords to pay the full rates for their tenants, *ib.* 6015, 6016——Large number of cases in which arrangements have been voluntarily entered into for the payment of full rates by the owners, the Small Tenements Act not having been adopted; few excusals in such cases, *ib.* 6159–6162. 6185–6189——Statement as to arrangements for payment by owners not being considered illegal by the Poor Law Board under the present law, *ib.* 6190. 6191. 6216, 6217.

5. *Question as to the expediency of making the Owner liable:*

Several grounds on which it is desirable that the owners of the smaller houses, let out weekly, rather than the occupiers should pay the rates, *Thompson* 1800–1817——Opinion that in populous places the owner rather than the occupier should be made liable below a certain value, *ib.* 1801——Doubt as to the expediency of rendering the landlord liable for the full rate, he making what arrangement he pleases with the tenant, *ib.* 1819–1823.

Obstacles to any satisfactory system of the owners paying for the occupiers, now that composition is abolished, *Voss* 2698–2703. 2746–2749——Grounds for objecting to make the owner liable instead of the occupier; difficulty as to a proper or adequate representation of the former in the vestry, &c., as compared with the representation of occupiers, *Griffiths* 3049–3058. 3067–3072——Non-objection to the landlord being in all cases liable instead of the occupier, *Lings* 3348, 3349——Means of landlords being represented, that is, by their agents in the local administration, if they paid the rates, *ib.* 3350–3352.

Facility of collection if the owners were liable for the poor rates; question as to the expediency of this principle, *Hagger* 3711–3713. 3778——Question whether it would not be an improvement to make the owner liable, failing recovery from the occupier, *Tillett* 4917–4926——Conclusion as to the expediency on several grounds of encouraging by legislation the payment of rates by the owner in the case of houses below a certain value, *Jeffery* 5108 *et seq.*——Objection to making the owner and occupier equally liable in the case of property below a certain value, *ib.* 5276–5281——Unfairness in demanding full rates from the owners of small property, some allowance being necessary for the saving in the cost of collection, *ib.* 5338–5349——Grounds for the conclusion that it would be unjust to the owners of small property to make them liable for the full rate, *Walker* 5425–5451.

OWNERS—continued.

5. *Question as to the expediency of making the Owner liable*—continued.

Difficulty in making the owner liable if, after a certain time, the occupier had not paid; expediency of making the occupier primarily liable, *Lambert* 6094-6101. 6144-6147. 6224-6230. 6271-6279——Non objection to the principle of making the owner liable as well as the occupier, in the case of small tenements, so that no property may be exempt through excusal, *ib.* 6138-6149.

6. *Conclusions and Recommendations of the Committee:*

Conclusions of the Committee as to the inexpediency of the principle of rating the owner instead of the occupier, *Rep.* viii, ix.——Grounds for recommending that the owner of every tenement, the occupier of which has been excused payment of rates on the ground of poverty, should, after due notice, become liable to two-thirds of the rate excused, *ib.* x.

Resolution of the Committee that the owners should be rated where the tenement is let furnished, or in apartments, power, however, being given to the occupier to claim to be rated, *Rep.* xii.——Also that the owner should be deemed to be any person receiving or claiming the rent of any tenement, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessor who shall be under disability; or for the use of any person who shall not be actually resident within twenty miles from the parish in which the tenement is situate, *ib.*

Resolution that the owner of every tenement, the occupier of which has been excused payment of rate on the ground of poverty, shall be liable to two-thirds of the rate, *Rep.* xii.

Resolution that when the owner is compelled to pay any portion of the rate, contrary to his agreement with the occupier, he shall be entitled to recover the same by distress or action from the occupier, and when the occupier shall be compelled to pay the rates contrary to his agreement with the owner, he shall be entitled to deduct the same from his rent, or to recover the same, as well as damages, for any distress he may have suffered by action from the owner, *Rep.* xii.

See also *Bethnal Green. Birmingham. Brighton. Bristol. Collection of Rates,* 4, 5. *Composition. Edgbaston. Excusal of Rates. Hulme. Ireland. Liverpool. Local Acts. Manchester. Northampton. Norwich. Occupiers. Poor Law Board. Rate Book. Rents. St. Pancras. Scotland. Separate Apartments. Sheffield. Shoreditch. Stockport. Wolverhampton.*

P.

Parker, Frederick. (Analysis of his Evidence.)—Is a member of the Northampton Board of Guardians, 4488, 4489——Total of five parishes in Northampton borough, the population being about 38,000, and the rateable value 100,000 *l.*; 4490-4493. 4523——Particulars relative to the paving and lighting rates, as levied by Commissioners under a local Act; amount of these rates and regulations as to composition, 4494-4511——Adoption in 1863, of the Small Tenements Act as regards the poor-rate, 4512, 4513——Opposition by witness and others, to the adoption of the compounding system, but without effect, 4516-4521——Necessity always of a good many summonses, in order to obtain the rate, 4522.

Sundry details relative to the amounts represented by the poor rate and borough rate, and the amounts collected and uncollected in the different parishes of Northampton borough, under the system of composition, and under the present system, 4524-4532. 4544 *et seq.*——Irregular system of entering the occupiers' names in the rate-book under the compounding system; each name is now entered separately, 4533-4535——Practice of collection from the owners where compositions were in force, 4536——Expense of collection under the former system, and increased salaries now paid, but only as a temporary arrangement, 4537-4543. 4622. 4667-4671.

Explanation that the composition was a deduction of one-half, and that all houses up to 6 *l.* were subject to composition; total number of these tenements, 4556-4569——Statement as to the practice now adopted, whereby many of the owners of small tenements still pay the rates or a portion of the rates; arrangement in such cases as to alteration of rent, 4570-4574. 4616. 4642-4658. 4672-4675. 4698——Further statement relative to the amounts realised since composition has been abolished, the result being, that there is a considerable gain as compared with the former system, 4575-4611.

Particulars relative to the loss from rates excused and other causes, and the practice adopted with reference to summonses and excusals, 4582-4601. 4621. 4634-4641——Limited number of distress warrants issued, 4592——Facility of collection when the owners compounded, this having been the chief object in the adoption of the Small Tenements Act, 4611-4613. 4622-4626. 4659-4664. 4691-4694——Dissatisfaction in the borough under the present system; explanation hereon that this is partly owing to the increased assessment of small houses under the Union Assessment Act, 4614-4620. 4628-4634. 4676-4690. 4695-4698.

Report, 1868—*continued.*

Parker, Frederick. (Analysis of his Evidence)—*continued.*

Better position of those whose rates are excused, than when they paid the rate in the rent, 4635. 4699–4704——Increased difficulty of collection from each occupier, though, on the whole, the system of personal payment has not led to any considerable difficulties in Northampton, more especially now that the people are getting used to the new arrangements, 4665-4671. 4705–4713——Objection by the small occupiers, to payment of rates as a condition of the franchise, 4714, 4715——Disapproval of houses below 4 *l.*, rateable value, being exempted from rates, 4716——Obstacle to the paving and lighting rates at Northampton being collected together with the poor rate, 4717, 4718.

Parliamentary Franchise. See *Franchise*, 2.

Personal Payment of Rates. See *Occupiers.*

Peterborough. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 318, 319.

Petersfield. Sundry details relative to the operation of the compounding system at Petersfield, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 319.

Phillips, James. (Analysis of his Evidence.)—Is vestry clerk for the township of Wolverhampton, 1014——Different limits of the township and of the Parliamentary borough; much greater extent of the latter, 1015–1019——Statement of the several district authorities by whom the local affairs are administered and the rates assessed and collected in the township and the borough, 1020–1038——Arrangements in regard to the administration of the Poor Law, 1024–1031——Limit of the municipal authority entirely to the township, 1026. 1029——Several rates made by the municipal corporation, including those made by them as a local board of health; practice as to the assessment and collection of such rates, 1032–1038.

Information relative to the arrangements previously to the Reform Act of 1867 for assessing various rates upon the owner instead of the occupier; very close collection, subject to the allowance for composition, 1039 *et seq.*——Care taken to correct the list of the occupiers in the rate-book though the owners only were liable for the rates; difficulty through the constant change and removal, 1060–1069. 1088–1093——Practice as to rating the keeper of any house let out to different occupiers, 1094–1100——System of composition in the case of water-rates, the water supply having passed into the hands of the corporation, 1101–1105.

Revolution effected by the Act of 1867 in the system of rating throughout the borough, composition being no longer possible for the poor rate, which includes also the police, county, and borough rates; great inconvenience and difficulty created by the change, 1106, *et seq.*——Wide spread discontent caused by the Act; willingness of great numbers to forego the the right to franchise if they could be relieved from payment of the rates, 1120–1130. 1196, 1197. 1210–1217. 1281–1283. 1293–1298——Necessity of numerous summonses for non-payment; particulars hereon as to the course pursued by the magistrates in each case, upon the question of enforcement or remission, 1131–1149. 1187–1195.

Evidence as to the convenience and advantage generally of the former system of composition when compared with the present plan of demanding full payment from each occupier, 1150 *et seq.*——Difficulty through the smaller occupiers not feeling any moral obligation to pay the rates, 1186. 1279, 1280——Probability of from 4,000 to 5,000 occupiers losing their votes through their rates being remitted, 1195——Objection to relieving from rates all houses of 4 *l.* rateable value and under, 1198–1202.

Satisfaction given to owners and occupiers formerly by the adoption and working of the Small Tenements Rating Act, whilst now there is very general dissatisfaction, 1209. 1293–1299. 1322——Obstacle to collecting the rate weekly; less difficulty if this were feasible, 1212. 1217——Increased expense of collection under the new system; admission that in Wolverhampton township this will be more than covered by the increased amount collected, 1218–1238. 1250–1258. 1284. 1300–1304.

Question whether it may not be feasible to make excusal of rates more easy by giving certain powers of excusal to the overseers; suggestions on this point 1239–1243. 1369–1372——Deduction of fifty per cent. formerly allowed to owners living in their own houses if not more than 6 *l.* 10 *s.* rateable value, 1259, 1260——Effect of the system of composition that a house of the value of 6 *l.* 10 *s.* would be worth more to an owner than a house of the value of 7 *l.* paying full rates; doubt as to this having induced the building of an inferior class of houses, 1261–1276. 1349.

Explanation of the mode adopted in arriving at the gross estimated rental and the rateable value of houses let weekly for small sums, 1277. 1285, 1286. 1340–1343. 1350–1352——Doubt as to the difficulty now experienced in collection gradually wearing out, 1278–1283——Expediency of entrusting the overseers, rather than the guardians, with increased

Report, 1868—*continued.*

Phillips, James. (Analysis of his Evidence)—*continued.*

increased powers of excusal or enforcement of rates, 1287–1292. 1360–1365. 1371, 1372——Circumstance of their being no costs or expense for summonses when the rates are excused, 1301. 1337–1339.

Practice of frequently receiving the rates in small instalments from weekly tenants, 1307——Little if any difficulty through the delay in collection, as regards funds being available for the guardians, the proportion of the rates paid by composition being very small, 1308–1318——Large increase of demands and great increase of accounts under the new system, 1319–1322——Abolition of composition in Wolverhampton as regards police and county rates as well as poor rates, 1323–1325——Postponement hitherto of the issue of distress warrants under the new system, in order to give full time for payment, 1326–1329——Some hundreds are now liable for warrants, 1330.

Doubt as to the landlords taking unfair advantage of the tenants, in not remitting a portion of the rent when the rate has been excused, 1331–1334——Belief as to the legal power of the authorities to remit part of the rate, 1335, 1336——Extent to which some of the small occupiers may now be said to pay the rate twice over, the landlords deducting only the compound rate from the rent, 1344–1348——Collection of 15,800 *l.* on the rate made in October 1867, together with 600 *l.* arrears on previous rates, 1353–1358.

Facility generally in entering the names of both owners and occupiers in the rate-book, 1359——Uselessness, in many cases, of distraining for the rates, there being little or nothing to distrain upon, 1366——Feeling of small occupiers in favour of paying all the rates through their landlords in the rent, though they thereby lose all claim to a vote, 1367–1369.

Plaw, Francis. (Analysis of his Evidence.)—Is vestry clerk of St. Pancras, 3959——The population of the parish is about 200,000, the rateable value about a million, and all the rates are levied by the vestry, 3962-3967——Assessment and collection of four other rates with the poor rate, the rates being laid half yearly, 3968–3975——Statement of the total amount represented by the poor rate and other rates levied in April 1867, the loss from composition having been 1,421 *l.*, and from other causes, 3,021 *l.*, 3976 *et seq.*——Particulars relative to the system of composition under local Act, owners of houses up to 20 *l.* having been rated at two-thirds the annual value; extent to which carried out previously to the Act of 1867; 3979-4002. 4016-4019.

Explanation of the former and present mode of making up the rate-book; slight additional trouble through the necessity of inserting the name of each occupier, 3984–3995. 4118. 4179–4186——Information relative to the loss of rates on unoccupied property and the loss by excusal, in respect of the rate of April 1867; 3999-4004. 4011–4022——Statement of the amount represented by the rate of October 1867, and the amount collected; larger amount realised than by the previous rate, 4029–4031. 4040–4047. 4077–4081. 4089–4092. 4145. 4205–4207.

Comparative number of summonses and of distress warrants in respect of the rates of April and October 1867; decrease of warrants under the non-compounding system, 4048–4057. 4121–4125——Absence of necessity for increase in the staff or the pay of the collectors, 4058–4069——Arrangement by which, in numerous cases, the landlords pay the rates for the occupiers, and charge them in the rent; practice also for the occupiers sometimes to pay the rate in instalments, 4070-4076. 4139-4145. 4153–4155——Cost incurred in respect of summonses, the amount falling on the rates, when the ratepayer summoned is not made liable for it, 4082–4088. 4126–4131.

Evidence relative to the class of persons occupying the houses compounded for, and the class in life of the owners of such houses: belief as to the facility generally of collecting the rates from the occupiers as well as from the owners, 4093–4108. 4208–4215. 4228–4231——Demand for small houses in St. Pancras, so that the occupiers, rather than the landlords, are probably obliged to bear the incidence of the full rate: witness, however, has heard no complaints, 4109–4120——Comparatively small number of small houses in St. Pancras, so that the parish is not a fair illustration of the working of the non-compounding system in the metropolis, 4132–4160.

Explanation of the action of the vestry in connection with excusals, 4161–4169——Objection to exemption from rates in the parish below a certain limit of value, 4170, 4171——Statement in regard to the assessment being entirely in the hands of the vestry, irrespectively of the operation of the Union Assessment Act, 4172–4176. 4242–4260——Difference of 15 per cent. between the gross estimated rental and the rateable value, 4177, 4178.

Particulars relative to the former amount of assessment of the property compounded for as compared with the revised assessment; small loss of rates anticipated in respect of such assessment, 4187–4207——Explanation of the practice in dealing with arrears, there being a special collector for the purpose, 4216–4223——Circumstance of the small occupiers taking no active interest in the vestry proceedings, 4232–4234——Satisfactory working of the system of collecting all the rates by the same staff, 4235–4237——Doubt as to the advantage of offering a discount of 5 per cent., for prompt payment of the rates, 4238–4241.

Report, 1868—*continued.*

Poole. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 320, 321.

Poor Law Board. Approval always given by the Poor Law Board to the rating of owners instead of occupiers in the case of small houses, *Lumley* 206–208. 212–214. 242. 252. 280–288——Very little, if any, legislation attempted by the Board for some years past, with a view to extending and rendering compulsory the principle of compounding for the rates, *ib.* 252–260—— Issue by the Board, in November 1867, of a circular letter (*App.* 263) to parishes in boroughs affected by the Act of last Session, with reference to the 7th and other clauses of the Act; nature of the correspondence consequent upon this circular, *ib.* 424–426—— Belief that the Board have expressed no official opinion upon the question of compounding, as being beyond their province, *ib.* 476, 477—— Explanation as to the Board not having circulated information as to the mode of arriving at the correct rateable value in the case of the Parliamentary boroughs affected by the Act of 1867, *ib.* 556–564.

Preston. Sundry details relative to the operation of the compounding system at Preston, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 321, 322.

Provident Habits (*Lower Classes*). Beneficial effect of personal payment of rates by occupiers, as leading to provident habits, *Griffiths* 2775.

R.

RATE-BOOK:

Special column in the rate-book, showing the amount at which the owner is assessed in lieu of the occupier, *Lumley* 238——Consideration of the effect of an erroneous description of any person in the rate-book as regards the validity of the rate, under the Act of last Session, *ib.* 442–446—— Absence of any increase of difficulty under the Act of 1867 as regards occupiers getting themselves placed on the rate-book, *ib.* 512–514—— Constant instances of mistakes in rating, the parties however generally paying, though not rightly described, *ib.* 605–608——Duty of the overseers to rate each holding and each occupier separately, and, in cases of composition, to bracket all the holdings together, and to place in an outer column the amount agreed to be paid by the landlord; order of the Poor Law Board adverted to hereon, *ib.* 700–720. 763–770. 784–786.

Care taken formerly at Wolverhampton to correct the list of the occupiers in the rate-book, though the owners only were liable for the rates; difficulty through the constant change and removal, *Phillips* 1060–1069. 1088–1093——Facility in entering the names of both owners and occupiers in the rate-book, *ib.* 1359—— Practice under the Birmingham local Act, in making out the rate-book, to place against each tenement the amount of rate, but not to insert the occupier's name when the landlord compounded, *Thompson* 1402–1408——Facility for direct payment by the occupier in the event of his claiming to be put on the rate-book, *ib.* 1409–1416——Steps taken to insert the names of the occupiers at Birmingham in the rate-book on the passing of the Reform Act of 1867; degree of difficulty experienced, *ib.* 1463–1470.

Way in which the rate-book was made up in Shoreditch as regards houses compounded for; omission of the occupier's name, *Davis* 2284–2298——Steps taken in Shoreditch to comply with the Act of 1867, by inserting the name of each occupier in the rate-book, composition being no longer in force; difficulty in making this change, *ib.* 2397–2409. 2509–2516—— Considerable trouble in Bethnal Green in endeavouring to obtain all the occupiers' names correctly, in order to rate them instead of their owners, *Voss* 2623–2630.

Entry of occupier's name at Hulme in the rate-book under the new plan, any omissions or inaccuracies being corrected by the overseers, *Griffiths* 3039–3048——Practice at Manchester of entering the name of each occupier on the rate-book, so that the new Reform Act has not caused any trouble in this respect, *Lings* 3096–3100——Entry in the poor-rate book at Liverpool of the name of each occupier, *Hagger* 3465——Explanation as to the form of the rate-book at Bristol before and since the compounding system; care now taken to insert the name of every occupier, *Doggett* 3797–3802.

Explanation of the former and present mode of making up the rate-book in St. Pancras; slight additional trouble through the necessity of inserting the name of each occupier, *Plaw* 3984–3995. 4118. 4179–4186——Irregular system at Northampton of entering the occupier's name in the rate-book under the compounding system; each name is now entered separately, *Parker* 4533–4535——Practice at Norwich when composition was in force to enter only the owners' names in the rate-book; great trouble in inserting the occupiers under the Act of 1867, *Tillett* 4765–4775——Less trouble after a time, as regards inserting the occupiers' names in the rate-book, *ib.* 4948–4951——Entry of the occupier's name in the rate-book at Stockport previously to 1850, *Chapman* 5848. 5901.

Explanation

Report, 1868—*continued.*

RATE-BOOK—continued.

Explanation of the regulations as to the form of the rate-book in the case of the poor rate and the highway rate, *Lambert* 5926–5933——Objection to composition arrangements as preventing accurate lists of occupiers for forming the Parliamentary register, *ib.* 6193–6203——Order of the Poor Law Board, by which the rate-books now supply much fuller information than formerly, *ib.* 6242–6245.

Form of rate-book as used in the parish of St. Leonard's, Shoreditch, *App.* 274——Form of rate-book as used in the parish of St. Pancras, *ib.* 276.

Conclusions arrived at by the Committee as to the amended form in which rate-books should generally be kept, *Rep.* v——Resolution that when all property described in the rate-book is not liable to be rated uniformly for the purposes of the proposed requisitions from the local authorities, such entries shall be made in the rate-book as may be necessary to show such difference in the rate, *ib.* xi.

See also *Amendment of Rate Book. Collection of Rates. Composition. Ireland. Occupiers. Owners. Valuation List.*

Rateable Value. See *Assessment.*

Re-Assessment. Question whether the assessment committee should not generally take steps for a re-assessment where cottages have been subject to composition, *Lumley* 554 555——Want of a re-assessment of the small property let at weekly rents, *Lambert* 6256–6263.

Reform Act of 1867. *See* the Headings generally throughout the Index.

Rents (*Small Tenements.*) Doubt as to the landlords at Wolverhampton taking unfair advantage of the tenants, in not remitting a portion of the rent when the rate has been excused, *Phillips* 1331–1335——Extent to which some of the small occupiers may now be said to pay the rates twice over, the landlords deducting only the compound rate from the rent, *ib.* 1344–1348——Absence of any general arrangement at Birmingham on the part of the owners of small houses, as to paying portion of the rate, or remitting portion of the rent, since the abolition of composition, *Thompson* 1533–1536——Explanation as to witness having in some instances told the occupiers that if they paid the full rate they might deduct it from the rent, where no allowance had been made, *ib.* 1536–1553——Statement on the subject of the landlords not reducing the rent in cases where the rates have been excused, *ib.* 1698–1708——Injury to the occupiers in cases where the landlords have increased the rent through paying the whole of the full rates, *ib.* 1798, 1799——Practice of the landlords at Birmingham not to alter the rent where they pay the same portion of the rate as under composition, *ib.* 1818.

Varying practice of different landlords at Brighton as to paying the rate, or a portion of it, under the new system; instances of rents having been raised without any payment towards the rate, whilst in no case has the rent been reduced when the rate has been excused, *Hemmings* 1901–1903. 1933, 1934. 1948–1959. 1961, 1962. 1993–1995. 2044–2047——Effect of the change that in nineteen cases out of twenty, at Brighton, the occupier pays the rate twice over, inasmuch as he gets no deduction from his former rent, which included the rate, *Morris* 2061–2064. 2068——Practice formerly of the landlords in Bethnal Green not to alter the rent when the rates altered, *Voss* 2743, 2744——Formal notices given by many landlords in Bethnal Green to their tenants, so that the latter have no power to deduct the rate from the rent, *ib.* 2752, 2753.

Reduction made in the rents by the landlords of Hulme, as an equivalent to the rate paid by the tenants, *Griffiths* 2766–2768——Practice as to increase of rent where the landlord pays the full rate, *ib.* 2907 *et seq.*——Grounds for concluding that at Manchester the landlords will arrange to pay the rates and to charge them in the rent, so that after a time the change will work without much difficulty, *Lings* 3172–3191. 3197–3200——Evidence to the effect that either in the rent, or directly, the small occupiers will in future have to pay the full rate, and that on this score they have reason to complain, *ib.* 3197–3226. 3316–3318. 3335–3340.

Explanation as to the arrangements extensively carried out between the owners and small occupiers at Bristol whereby the latter pay half the rate, in the shape of increased rent, the former taking care to see that the whole rate is paid, *Doggett* 3865 *et seq.*——Unfair benefit derived by the landlords in Norwich, where the poorer occupiers heve been excused, the former not having generally made any reduction of rent in such cases, *Tillett* 4926–4934. 4991–4996——Belief that none of the landlords in Wolverhampton have lowered the rents since the abolition of composition, *Walker* 5517–5519.

Residence (*Municipal Franchise*). Effect of the requirement of three years' residence in keeping numerous occupiers off the burgess roll, as at Liverpool, *Hagger* 3767–3773, 3774.

Retford. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 322, 323.

Report, 1868—*continued.*

S.

St. George's (*Hanover-square*). Return containing a summary of the rates made at Lady-day 1867, showing the amount collected and uncollected in each ward of the parish, *App.* 279.

St. Pancras:

The population of the parish of St. Pancras is about 200,000; the rateable value about a million, and all the rates are levied by the vestry, *Plaw* 3960–3967——Assessment and collection of four other rates, with the poor rate, the rates being laid half-yearly, *ib.* 3968–3975——Statement of the total amount represented by the poor-rate, and other rates levied in April 1867, the loss from composition having been 1,421 *l.*, and from other causes 3,021 *l.*, *ib.* 3976 *et seq.*

Particulars relative to the system of composition under local Act, owners of small houses up to 20 *l.* having been rated at two-thirds the annual value; extent to which carried out previously to the Act of 1867, *Plaw* 3979-4002. 4016–4019——There were 3,208 separate tenements in composition, represented by 2,394 persons, *ib.* 3996–3998——Information relative to the loss of rates on unoccupied property, and the loss by excusal, in respect of the rate of April 1867, *ib.* 3999–4004. 4011–4022——Statement of the amount represented by the rate of October 1867, and the amount collected; larger amount realised than by the previous rate, *ib.* 4029–4031. 4040–4047. 4077–4081. 4089–4092. 4145. 4205–4207.

Comparative number of summonses and of distress warrants in respect of the rates of April and October 1867; decrease of warrants under the non-compounding system, *Plaw* 4048–4057. 4121–4125——Absence of necessity for increase in the staff or the pay of the collectors, *ib.* 4058–4069——Arrangement by which, in numerous cases, the landlords pay the rates for the occupiers, and charge them in the rent; practice also for the occupiers sometimes to pay the rate in instalments, *ib.* 4070–4076 4139–4145. 4153–4155——Cost incurred in respect of summonses, the amount falling on the rates when the ratepayer summoned is not made liable for it, *ib.* 4082–4088. 4126–4131.

Evidence relative to the class of persons occupying the houses compounded for, and the class in life of the owners of such houses; belief as to the facility generally of collecting the rates from the occupiers as well as from the owners, *Plaw* 4093–4108. 4208–4215. 4228–4231——Demand for small houses in St. Pancras, so that the occupiers rather than the landowners are obliged to bear the incidence of the full rate; witness, however, has heard no complaint, *ib.* 4109–4120——Comparatively small number of small houses, so that the parish is not a fair illustration of the working of the non-compounding system in the metropolis, *ib.* 4132–4160.

Explanation of the action of the vestry in connection with excusals, *Plaw* 4161–4169——Statement in regard to the assessment being entirely in the hands of the vestry, irrespectively of the operation of the Union Assessment Act, *ib.* 4172–4176. 4242–4260——Difference of 15 per cent. between the gross estimated rental and the rateable value, *ib.* 4177, 4178.

Particulars relative to the former amount of assessment of the property compounded for as compared with the revised assessment; small loss of rates anticipated in respect of such assessment; *Plaw* 4187–4207—— Explanation of the practice in dealing with arrears, there being a special collector for the purpose, *ib.* 4216–4223——Circumstance of the small occupiers taking no active interest in the vestry proceedings, 4232–4234.

Salford. Comment upon the course pursued by the overseers of Salford in enforcing payment from the poorer occupiers, and also in opposing the strict carrying out of the new Act, *Griffiths* 2822–2825. 2949–2958. 3021–3038——Objectionable system at Salford in regard to summoning and excusal, *ib.* 2955–2958.——*See* also *Hulme.*

Salisbury. Illustration, in the case of Salisbury, of the fallacious mode adopted in order to arrive at the gross rental and the rateable value of small tenements, *Lambert* 6257–6259.

Sargent, Thomas. (Analysis of his Evidence.)—Is Secretary to the Commissioners of Inland Revenue, 6316—— Explains, in detail, the system of assessment and collection of the land tax, the inhabited house duty, and the income tax, 6317 *et seq.*——Management of these taxes through the agency of local commissioners, 6319, 6320——Appointment of the local assessors by the district commissioners, there being local surveyors of taxes to see that the assessors' duties are properly performed, 6324–6330. 6341——Payment of the assessors of the income tax, but not of the land and assessed taxes, 6331–6335. 6350——Remuneration of the clerk to each board of commissioners; functions performed by him, 6336–6340. 6349, 6350.

Practice

Report, 1868—*continued.*

Sargent, Thomas. (Analysis of his Evidence)—*continued.*

Practice as to the payment to the Inland Revenue of the amounts received by the different collectors, 6341–6347. 6352——Obligation upon the commissioners to make a re-assessment and collection in the event of default of any collector appointed by themselves; class of persons appointed to the office, 6353, 6354. 6409–6415——Loss to the revenue when default is made by a collector appointed by the department; limited amount of such defaults, 6354–6357——Room for improvement in the close assessment of houses for local rates, and for the assessed taxes, 6358, 6359.

Opinion that it would be a highly advantageous arrangement if the collection of all the rates and taxes in any parish were made by the same collectors, under the overseers; suggestions for the working of this plan, 6360–6362. 6373–6376. 6439–6442——Precedence of claim to be given to the Crown taxes in the event of default or of short collection of the rates and taxes from any cause, 6363–6372.

Way in which the assessment for the income tax is arrived at, more especially in cases where the occupier has a beneficial interest, 6378–6387. 6401–6408——Relief from the house duty in the case of empty houses, 6388, 6389——Charge of the house duty against the occupier, houses below 20*l.* a year being exempt, 6390–6395——Charge against the owner where houses are let out in apartments, 6396–6400.

Information relative to the appointment, position, and functions of the local commissioners in each county, 6416–6426——Statement of the course pursued in the event of appeal from the decisions of the local commissioners, 6427–6436——Loss of about 1 per cent. in the collection of the assessed taxes, and of one-half per cent. in the case of the income tax, 6437, 6438. 6443, 6444.

Saunders, George L. (Analysis of his Evidence.)—Is Chairman of the Sheffield Board of Guardians, and is an alderman of the borough, 796——Management of the borough by a town council, 797–799——There are two unions in Sheffield, both extending beyond the limits of the borough, 801–808——Statement of the population, number of houses, and the different rates collected, 809–819——Assessment of all the rates, save the poor rate, by the town council, who adopt for the purpose the poor rate valuation, 820–824. 928–931.

Particulars relative to the course pursued in compounding for the district rate, for all houses rated from 7*l.* downwards, a deduction of 25 per cent. being allowed to the landlords, 825–844——Objection by the ratepayers to adopt the Small Tenements Act, 827. 965–973——Practice as to the excusal of poor rates upon appeal to the overseers, and without the sanction of a magistrate being required: belief as to the legality of this practice, 845–865. 941–943. 954–958. 978–1000——Advantage of the compounding system to owners, but not to the ratepayers at large, 862–864. 938–940. 965–977.

Information relative to the large number of small houses in Sheffield, and the habits of the people as to removal, 866–879——Particulars relative to the staff employed in the collection of the poor rate and of the district rate, &c.; very small cost of collection, whilst the rates are collected very closely, 881–899. 911–927. 939–953——Practice where houses are let out in lodgings to rate the person holding the house, though he may not be an occupier, 900–904.

Immense increase caused by the Act of last Session in the number of Parliamentary voters in Sheffield, 907—909——The Act has not made the slightest difference in the mode of assessing and collecting the rates, 910. 932–934——Total of 5*s.* 9*d* in the pound represented by all the rates, 935, 936——System of assessment of the district rate further adverted to, with reference to the question of the owner having the option to compound, 960–964.

Large increase of the gross estimated rental in Sheffield, 1001–1003——Good wages of the occupiers of the smaller houses, 1004——Very small sum excused out of the district rate in 1867; 1005–1009——Payment of water rates in full, there being no system of compounding, 1010–1013.

Scarborough. Sundry details relative to the operation of the compounding system at Scarborough, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 324.

Scot and Lot Voters. Reference to the provisions in the Act 14 & 15 Vict. c. 39, on the subject of the franchise as having applied chiefly to the case of scot and lot voters, *Lumley* 724–728.

Scotland. Explanation of the system of assessment for the poor rate in Scotland, both owner and occupier being assessed, and each being liable for half the rate, *Lambert* 6028–6047——Power of the collector in Scotland to levy the whole of the rate from the occupier, the latter having power in such case to deduct half the rate from the rent, *ib.* 6032, 6033. 6036–6047. 6146.—— *See* also *Excusals*, 1.

Report, 1868—*continued.*

Sedgley. Letter from the vestry clerk of Sedgley to the Chairman of the Committee, dated 13 May 1868, relative to the very unsatisfactory results of the abolition of composition in the parish, *App.* 282.

Separate Apartments and Lodgings. Difficulty experienced under the Act of Elizabeth in regard to rating where a house was let out to different occupiers: consequent passing of numerous Local Acts enabling the parishes to rate the owners in certain cases, *Lumley* 4–11—— Practice at Sheffield, where houses are let out in lodgings, to rate the person holding the house though he may not be an occupier, *Saunders* 900–904——Practice at at Wolverhampton as to rating the keeper of any house let out to different occupiers, *Phillips* 1094–1100——Statement of the practice at Birmingham, in regard to the assessment of separate rooms in small houses, and of chambers or offices; few, if any, claims to be rated in respect of separate rooms, *Thompson* 1566–1590.

Considerable difficulty as to the interpretation of the phrase "not separately rated" in the Reform Act of 1867, in the case of houses let out in separate apartments, *Lambert* 6084-6090.

Settlement. State of the law at the time of the passing of the Act of 1819 in regard to obtaining a settlement by payment of rates, *Lumley* 100–104——Provision in the Act that settlement should be obtainable not by a tenement of 10 *l.* value, but of 10 *l.* rent, *ib.* 113.

SHEFFIELD:

Management of the borough of Sheffield by a town council, *Saunders* 797–799—— There are two unions in Sheffield, both extending beyond the limits of the borough, *ib.* 801–808——Statement of the population, number of houses, and the different rates collected, *ib.* 809–819——Assessment of all the rates, save the poor rate, by the town council, who adopt for the purpose the poor rate valuation, *ib.* 820–824. 928–931.

Particulars relative to the course pursued in compounding for the district rate, for all houses rated from 7 *l.* downwards, a deduction of twenty-five per cent. being allowed to the landlords, *Saunders* 825–844——Objection by the ratepayers to adopt the Small Tenements Act, *ib.* 827. 965. 973——Practice as to the excusal of poor rates upon appeal to the overseers, and without the sanction of a magistrate being required; belief as to the legality of this practice, *ib.* 845–865. 941–943. 954–958. 978–1000——Information relative to the large number of small houses in Sheffield, and the habits of the people as to removal, *ib.* 866–879.

Particulars relative to the staff employed in the collection of the poor rate, and of the district rate, &c.; very small cost of collection, whilst the rates are collected very closely, *Saunders* 881–899. 911–927. 939–953——Immense increase caused by the Act of last Session in the number of Parliamentary voters, *ib.* 907–909——The Act has not made the slightest difference in the mode of assessing and collecting the rates, *ib.* 910. 932–954—— Total of 5 *s.* 9 *d.* in the pound represented by all the rates, *ib.* 935, 936—— Explanation that the excusal of rates consists in not summoning, it not being compulsory upon the overseers to summon, *ib.* 941–943. 954. 990–992.

System of assessment of the district rate further adverted to with reference to the question of the owner having the option to compound, *Saunders* 960–964——Large increase of the gross estimated rental, *ib.* 1001–1003——Good wages of the occupiers of the smaller houses, *ib.* 1004——Very small sum excused out of the district rate in 1867, *ib.* 1005–1009——Payment of water rates in full, there being no system of compounding, *ib.* 1010–1013.

With regard to the satisfactory operation of direct payment of rates in Sheffield and other large towns, the circumstances are not analogous to those of Liverpool, *Jeffery* 5374–5376. 5379——Larger proportion of skilled labour, and better earnings, in Sheffield than in Liverpool, *ib.* 5375, 5376.

SHOREDITCH:

1. *System of Composition with Owners previously to the new Reform Act.*
2. *System of Personal Rating of Occupiers under the Act.*
3. *County Rate Assessment.*
4. *Other details generally.*

1. *System of Composition with Owners previously to the new Reform Act:*

Provisions in the local Act (21 & 22 Vict. c. 132) for assessing the owners of property instead of the occupiers, subject to composition; details relative to the practice in the matter, *Davis* 2266 *et seq.*——Deduction of one-third allowed off the rateable value, by resolution of the assessment committee of the vestry; maximum deduction of fifty per cent. allowed by the Act, *ib.* 2275–2282——Way in which the rate-book was made up as regards houses compounded for; omission of the occupier's name, *ib.* 2284–2298—— Ascertainment of the rateable value, before arriving at the compound value; aggregate difference between the two, *ib.* 2298–2305.

Application

Report, 1868—*continued.*

SHOREDITCH—continued.

1. *System of Composition with Owners previously to the new Reform Act*—cont^d.

Application of the system of composition to all the rates collected by the vestry, *Davis* 2306–2308——Issue of nearly 6,000 summonses each quarter before the operation of the Act of 1867, for non-payment of rates by occupiers; exceedingly small number of final excusals or of distraints, *ib.* 2344–2387——Practice not to compound in any case with the occupier, *ib.* 2364–2373——Absence of costs or expense in connection with the summonses, *ib.* 2378–2386——Deficiency formerly of about 2½ per cent. on collection, *ib.* 2525. 2571, 2572——Practice never to compound with owners or lessees for the houses in which resident, *ib.* 2561–2570.

2. *System of Personal Rating of Occupiers under the Act:*

Steps taken to comply with the Act of 1867 by inserting the name of each occupier in the rate-book, composition being no longer in force; difficulty in making this change, *Davis* 2397–2409. 2509–2516——Great difficulty in collecting the rates direct from the occupiers; issue of 11,440 summonses for the first quarter under the new Act, *ib.* 2410–2412——Very small proportion of excusals or non-payments, the money being generally paid when the summons is served, *ib.* 2413–2428——Inability of witness at present to state the loss under the new system; prospect of there being no loss on the whole, as the occupiers are rated at one-third more than the owners under the compounding system, *ib.* 2414–2419. 2430–2434. 2519. 2525–2535——Frequent change of residence of the small occupiers; constant difficulty on this score in collecting the rates, *ib* 2435–2437. 2509–2516.

Considerable dissatisfaction caused by the Act of 1867 in Shoreditch; great practical difficulty of the smaller occupiers in complying with its provisions, *Davis* 2450–2459. 2517–2521——Very few occupiers in Shoreditch who pay the rates for the sake of the franchise; proof of their indifference to the franchise previously to the late Reform Act, *ib.* 2457–2479. 2579——Doubt as to the increase likely to take place in the number of voters under the new system, *ib.* 2480–2503——Arrangements made in some cases between the landlords and their tenants as to the former paying the rates or a portion of them, *ib.* 2548, 2549. 2553–2560——Instances of owners having notified to their tenants since the Act of 1867, that a new tenancy must commence; there have been no notices by tenants. *ib.* 2574–2579.

3. *County Rate Assessment:*

Complaint as to the large increase in the assessment of Shoreditch for the county rate, the tenement valuation of the parish being much lower than the county assessment, *Davis* 2314–2317. 2329–2338. 2522–2524.

4. *Other Details generally:*

The population of Shoreditch is about 132,000, all the rates being made and collected by the vestry, *Davis* 2236–2242——The rateable value of the parish is 366,239 *l.*, *ib.* 2243——Administration of the affairs of the parish under Local Act, *ib.* 2244, 2245——Several rates collected in the parish, the whole being collected under the rate for the relief of the poor; amount in each case, and total sum represented in the year, *ib.* 2246–2265——Statement as to the police rate and main drainage rate being assessed on the basis of the county rate instead of the parochial rate, *ib.* 2309–2313.

Course pursued by the vestry in carrying out the asssessment of the parish; re-valuation now going on, *Davis* 2316–2328. 2336–2343——Employment of nine collectors for the parish previously to the Act of 1867, there being a separate collector for the Crown, *ib.* 2388–2396——Frequent instances of the occupiers being in arrear with their rents, *ib.* 2504–2508——Amount of rent paid by the occupiers and amount of their earnings, *ib.* 2539–2547——Causes of the increased assessment of Shoreditch, *ib.* 2550–2552.

Small Tenements Rating Act. Details of the proceedings which led to the passing of the Small Tenements Rating Act of August 1850; inquiry on the subject by a Select Committee of the House in 1838, between which and 1850 several Bills were brought in but not passed, *Lumley* 121–125. 166. 188–192. 196–215——Summary of the objects of the Act of 1850, *ib.* 125——Regulation as to the application of the Act by the vestry, *ib.* 125–129——Explanation of the provisions of the Act in regard to the owners of houses up to 6 *l.* value being assessed at an amount less 25 per cent. of the rateable value in the case of occupied houses, *ib.* 130–139. 159–165——Limitation of the Act to cases in which the property is rated at less than 6 *l.*, *ib.* 130–132.

Statement explanatory of the regulations under the Act in regard to the owner compounding in respect of both occupied and unoccupied premises; how far the matter is compulsory upon the owner, *Lumley* 132 *et seq.* 262–276——Definition of the term "owner" under the Act of 1850, *ib.* 153–155——Provision by which the occupier is made liable for the whole amount if the owner does not pay, *ib.* 156–158——Adoption of the Act of 1850 by 5,521 parishes (out of 15,000) up to the year 1864, *ib.* 186, 187.

Extracts from the report of the Poor Law Commissioners in 1843, showing in detail

Report, 1868—*continued.*

Small Tenements Rating Act—continued.

the conclusions arrived at in favour of the principles subsequently carried out by the Small Tenements Act, *Lumley* 189–192. 196. 198, 199. 280. 284——Satisfactory operation of the Act; large increase in its adoption throughout the country, *ib.* 242–244. 277–279——Belief that the poor rate has on the whole been better and more efficiently collected where the Act has been adopted, *ib.* 242–244——Few instances of places withdrawn from the operation of the Act, *ib.* 598.

Number of Parliamentary boroughs in which the Small Tenements Act had been wholly or partly adopted up to the time of the passing of the new Reform Act, *Lambert* 6001——The Act had been wholly adopted in fifty-seven boroughs, *ib.*——There were eighty-seven boroughs partly under the Act and without any local Act, *ib.*——In twenty-seven boroughs under local Acts, the Act of 1850 had been adopted in some of the parishes, *ib.*

Southampton. Refusal of an application for a Small Tenements Act in the case of Southampton, such refusal having been largely instrumental in leading to the general measure of 1850, *Lumley* 166. 198. 204, 205.

Special Rate. Resolution of the Committee, that when any necessity shall arise during the year for any rate above the estimated annual charge, a special rate shall be made, and be collected with the next following payment, *Rep.* xi.

STOCKPORT:

1. *System of Voluntary Composition previously to* 1850.
2. *Non-Compounding System since* 1850; *very satisfactory Collection under the System.*
3. *Other Details generally.*

1. *System of Voluntary Composition previously to* 1850:

System of voluntary composition in Stockport township for some years up to 1850, the landlords being allowed one-third deduction for houses rated at 6 *l.* and under, *Chapman* 5565–5575——Loss of forty per cent. of the rates under the system of composition in the township from 1838 to 1850, *ib.* 5576–5580——Abandonment of composition in Stockport township on the ground that too much of the rate was uncollected, *ib.* 5667, 5668. 5728——Limited extent to which witness is acquainted with the former system of voluntary composition, save that a deduction of one-third was allowed, *ib.* 5701–5727——Practice previously to 1850 of entering the composition of two-thirds as a payment in full, *ib.* 5849–5853.

2. *Non-Compounding System since* 1850; *very satisfactory Collection under the System:*

Absence of any system of composition in Stockport since 1850, *Chapman* 5564-5566. 5597, 5598——The rates are now paid in full, the landlords paying in numerous instances and getting an allowance on empty houses, *ib.* 5598, 5599. 5730–5738——Statement of the number of cases in which the owners now pay the rates for their tenants in the several townships and in the borough, *ib.* 5600——Average collection of about eighty per cent. of the rate since 1850, whereas under the compounding system only sixty per cent. was collected; sundry details hereon, *ib.* 5601 *et seq.*——Increasing per-centage collected in Stockport township, *ib.* 5614, 5615.

Facility with which the collection is carried out, there being altogether about 16,000 separate assessments in the different townships, a large proportion of which consists of small tenements, *Chapman* 5616–5641. 5759–5764——Particulars in connection with the number of summonses and of warrants, and the practice in regard to excusals, *ib.* 5642–5666. 5674–5688. 5780–5792——System of collection by instalments from the weekly occupiers, *ib.* 5643–5645. 5685–5688. 5824–5826——Further statement as to the owners sometimes paying the rates for their tenants; reference more especially to the case of houses of 4 *l.* and under, *ib.* 5731–5764——System of adjusting the rate when premises after being empty are re-occupied by new tenants; that is, according to the period of occupation, *ib.* 5765–5779. 5899, 5900.

Practice to give no excusals where the landlord pays the rate, *Chapman* 5780. 5786——Arrangement in regard to excusals adverted to in connection with proceedings before the magistrates, *ib.* 5781–5792. 5882, 5883——Further consideration of the extent to which the owners of the small tenements now pay for the occupiers; facility of collection irrespectively of this practice, *ib.* 5854–5881——Importance attached by a large portion of the small occupiers at Stockport to the privilege of the franchise, so that they would willingly pay rates for its sake, *ib.* 5885–5888——Very satisfactory working of the non-compounding system in Stockport township further adverted to; close collection of the rates, *ib.* 5892–5894. 5902. 5905.

3. *Other*

Report, 1868—*continued.*

Stockport—continued.

3. *Other Details generally:*

Statement of the extent of the township of Stockport, and of the borough, the rateable value of the borough being 138,000 *l.*, and of the township, 74,000 *l.*, *Chapman* 5556–5563. 5574——Increased number and value of the small tenements in Stockport township since 1850; estimate of about 4,000 tenements in that year at 6 *l.* rental and under, 5581–5595——Practice in the collection of the borough rate; very close collection in some of the townships, *ib.* 5690–5700.

Considerable relief by means of public works at Stockport during the time of the cotton famine; difficulty at this period in collecting as much as sixty per cent. of the rate, *Chapman* 5793–5803——Advantage to Stockport township through the operation of the Union Rating Act, *ib.* 5803–5806——Very large addition to be made to the list of Parliamentary voters by the new Reform Act, *ib.* 5884.

See also *Hyde.*

Stroud. Answers received in Stroud in reply to some of the questions circulated by the Committee relative to the general subject under consideration, *App.* 325.

Sturges Bourne's Act. See *Act* 59 *Geo.* 3, *c.* 12.

Summmonses. Approval of the system of summonses before the magistrates for recovery of poor-rates, it being desirable, however, that the overseers should first investigate each case, so as to limit the summonses by recommending for excusals those unable to pay, *Lings* 3261–3267. 3290–3309——Degrading effect of summonses and excusals, whereas they are the necessary consequences of the present system, *Walker* 5503–5506——Inexpediency of the numerous summonses issued, and of the attendant expense, *Lambert* 6178. 6253–6255.

See also *Birmingham*, 1, 2. *Brighton. Bristol. Excusal of Rates. Liverpool*, 1, 2. *Manchester. Norwich. Oldham. St. Pancras. Salford. Shoreditch. Wolverhampton.*

Sunderland. Information relative to the question which arose between the assessment committee of the Sunderland Union and the churchwardens and overseers of the parish as to the mode of making out the valuation list, *Lumley* 164——Different results in different parishes in the union of the system of collection from the small occupiers instead of from the owners, *ib.* 243——Exceptional character of the complaint received from Sunderland relative to the working of the Act of 1867, and the abolition of composition, *Lambert* 6280–6282.

Statement showing the operation of the system of compounding, and the satisfactory result as compared with the system of collecting from the small occupiers, *App.* 280.

Supplemental Rate. Resolution of the Committee that where any premises, being vacant at the time of making the rate, shall become occupied before the next rate shall be made, or any change shall take place in the occupation during the year, the overseer shall make a supplemental rate in respect of such rate, *Rep.* xii.

T.

Taxes (Assessment and Collection). See *Assessed Taxes and Income Tax.*

Tewkesbury. Answers received from the local authorities in reply to questions circulated by the Committee relative to the former and present system of assessment and collection of rates, and the results of the abolition of composition, *App.* 325, 326.

Thompson, William, and John Gough. (Analysis of their Evidence.)—(*Mr. Thompson*). Witness is levy clerk in the parish of Birmingham, 1373——Statement of the population of the borough and the parish respectively; much greater extent of the former, 1374–1376.—(*Mr. Gough*). Witness is an overseer of the parish, 1378.—(*Mr. Thompson*). Several authorities in the parish, and in the other parts of the borough, for administering the local affairs, 1379–1384——Total of about 53,000 tenements and 45,000 houses in the parish, 1385——Statement of the provisions and the practice, under the Local Act, with reference to the rating of landlords for premises up to 12 *l.* rateable value; conditions as to the deductions allowed on composition, 1386–1401.

Practice, under the Local Act, in making out the rate-book to place against each tenement the amount of rate, but not to insert the occupier's name when the landlord compounded, 1402–1408——Facility for direct payment by the occupier in the event of his claiming to be put on the rate-book, 1409–1416——Collection of the borough-rate with the poor-rate; doubt as to any provisions for composition in the former case, 1417–1424.

[Second Examination.]—(*Mr. Thompson*). Explanations in connection with the assessment of the municipal rates in Birmingham under the Local Improvement Act of 1851;

Report, 1868—*continued.*

Thompson, William, and John Gough. (Analysis of their Evidence)—*continued.*

system of composition and deduction, up to houses of 10*l.* value, 1425–1431——Provisions as to composition in the borough, in four different Acts, 1437——Information relative to the arrangements in force in the parish of Aston (part of the borough) as regards compounding for certain rates, 1438–1445——Provision in regard to occupiers, if distrained upon for the rate, deducting the amount from the rent, 1446–1451.

Extensive staff of paid collectors for collecting the different rates in Birmingham, Aston, and Edgbaston, 1452–1462——Steps taken to insert the names of the occupiers in the rate-book on the passing of the Reform Act of 1867; degree of difficulty experienced, 1463–1470——Considerable arrears in respect of the rate made on the occupiers in October 1867; numerous applications for excusal, 1471–1490——Immense increase of names in the rate-book under the new system, 1472, 1473. 1689–1692.

Explanation of the course now being taken or proposed to be taken in the case of the numerous occupiers in arrear; action respectively of the overseers and the magistrates, 1476, 1477. 1524–1532——Production, formerly, of 10,500*l.* in the parish of Birmingham by a rate of 2*s.* in the case of houses up to 12*l.*, under the system of composition, 1478–1481——Total of 23,200*l.* represented by a 2*s.* rate on houses up to 12*l.*, under the new system, 1482——Very few summonses or arrears, as regards small houses, under the former state of things, 1483, 1484. 1786–1791.

Payment of the rates by most of the occupiers down to 6*l.* rateable value, the non-payment proceeding chiefly from occupiers below that value, 1491–1496——System of weekly tenancy in the lower class of houses, each working man generally having a house to himself, 1497–1503——Extent to which the lower classes move about within the the parish or borough; steps taken to correct the rate-book on this score, 1504–1508.

Circumstances under which the owners still pay either the whole rate, or portion of the rate for the occupiers, it being the practice in such cases to make out the receipts in the names of the occupiers, 1508–1523. 1533–1535. 1554–1558. 1591–1597——Absence of any general arrangement, on the part of the owners of small houses, as to paying portion of the rate, or remitting portion of the rent, 1533–1536——Explanation as to witness having, in some instances, told the occupiers that if they paid the full rate they might deduct it from the rent where no allowance had been made, 1536–1553.

Great dissatisfaction of the lower classes in Birmingham as to the personal payment of rates; large numbers would rather forego their vote than pay the rate, 1559–1562. 1625–1627——Distressed state of very many of the small occupiers, so that it is useless to attempt to enforce the rate, 1562–1565——Statement of the practice in regard to the assessment of separate rooms in small houses, and of chambers or offices; few, if any, claims to be rated in respect of separate rooms, 1566–1590.

Claim of the tenant to the vote if the rate be paid in full, even though the receipt may not be in his possession; evidence furnished by the rate-book in such case, 1598, 1599. 1612–1617——Provisions in the seventh section of the Act of 1867, relative to the tenant deducting the rate from the rent, 1600–1602——Power doubtless of the tenant to quit his holding if he feel aggrieved about the rates or rent, and to look for better terms from a new landlord, 1603–1611——Necessity of full payment of the rates by the landlord or occupier, in order that the latter may be placed on the register, 1614. 1617.

Further particulars relative to the large number of applications for excusal in Birmingham parish since the Act of 1867, and the large increase of summonses as compared with the previous system, 1618–1624. 1701, 1702. 1716, 1717. 1728–1730. 1786–1794——Total of 718,742*l.* as the rateable value of Birmingham, 1628, 1629——Relative number of houses and tenements further adverted to, 1633–1636——Details relative to the increased staff employed in collection, and the cost thereof; prospect of some reduction of staff in course of time, 1637–1648. 1665–1669. 1732–1742.

Difficulty in estimating the amount to be realised by the rate now in course of collection from the houses formerly in composition; probable excess of about 4,000*l.* as compared with the last rate, less the increased cost of collection, 1649–1651. 1728–1752——Difficulty and delay in collection through the requirement in the Local Act that the rates must be demanded by an overseer or an assistant overseer; means of obviating this delay in future, 1652–1676.

Consideration of the course pursued generally on the subject of excusal; suggestion that where the overseers do not act as collectors they should have a power of excusal, 1677–1688——Opinion favourable to excusal resting with the overseers rather than the guardians, 1686. 1759–1762——Very large proportion of cases in Birmingham in which the landlords have paid half the rates under the new system; small proportion of cases in which they have paid the full rate, 1693–1697——Statement on the subject of the landlords not reducing the rent in cases where the rates have been excused, 1698–1708.

Power of appeal by any ratepayer in the event of the overseer levying an unduly large amount of rate in any particular quarter of the year, 1709–1715——Benefit to the richer rather than the poorer ratepayers by the increased collection from houses formerly compounded for, 1718–1727——Considerable number of ratepayers summoned in Birmingham parish

Thompson, William, and John Gough. (Analysis of their Evidence)—*continued.*

parish under the former system; very few owners summoned, 1728–1730. 1786–1790—— Statement of the difference between the rent and rateable value in the case of the smaller class of houses, and question hereon as to the ability of the occupiers to pay the rates, 1743–1752. 1763–1784.

Belief that there is no legal authority for excusal by overseers, as said to be the practice in Sheffield, 1753–1758 —— Total of 71,874 *l.* as the amount of the poor rate in Birmingham parish, 1785——Improbability of a diminution of the existing dissatisfaction, 1795–1797——Injury to the occupiers in cases where the landlords have increased the rent through paying the whole of the full rates, 1798, 1799.

Several grounds on which it is desirable that the owners of the smaller houses, let out weekly, rather than the occupiers, should pay the rates, 1800–1817——Practice of the landlords not to alter the rent where they pay the same portion of the rate as under composition, 1818——Doubt as to the expediency of rendering the landlord liable for the full rate, he making what arrangement he pleases with the tenant, 1819–1823.

Suggested adoption generally of a provision in the Aston Local Act relative to the correction of omissions and errors in the rate-book, subject to appeal, 1823 —— Result of the Aston Act as regards the amount collected from the smaller class of houses; object of the Act adverted to, 1824.

Thorpe, R. Letter from Mr. Thorpe, vestry clerk of Andover, dated 14th May 1868, in condemnation of the provisions of the new Reform Act abolishing composition, *App.* 281.

Tillett, Jacob Henry. (Analysis of his Evidence.)—Is a member of the Norwich Board of Guardians and of the assessment committee; is also a member of the town council, 4719——Norwich is a union in itself, comprising about forty-four parishes and hamlets, the rates being levied by the board of guardians and the town council, 4721–4723—— The borough rate, levied by the town council, is on the same assessment as the poor rate, and was subject to the like composition; amount produced by the rate, 4724, 4725. 4737–4742 —— The board of health rate is levied distinctly, according to a separate composition; amount produced, 4724. 4726–4736.

Provisions of the Norwich Poor Act of 1863, relative to the assessment of rates upon the owners up to the gross yearly value of 9 *l.*, there being two scales of composition, 4743–4748——Unduly low assessment of many of the smaller houses when composition was in force, 4749–4755——Exemption of all houses below 6 *l.* value until the passing of the local Act of 1863; absence of opposition to the Act, 4754–4764——Practice, when composition was in force, to enter only the owners' names in the rate-book; great trouble in inserting the occupiers under the Act of 1867; 4765–4775.

Limited interest yet taken by the smaller occupiers in parish affairs; advantage of their right to vote in the vestry, 4776–4783——Details relative to the gross amount of the poor rate, and the net amount realised, under the system of composition and under the present system; expected gain of about 500 *l.* a quarter, 4784 *et seq.*——Particulars relative to the extent of excusals under the new system, and the practice of excusal by means of the assessment committee; objections to which open, 4809–4827. 4875. 4923–4938. 4954–4957. 4973–4984.

Statement relative to the number of summonses issued, and the result generally as regards the payment of the rates by the large majority of small occupiers, 4820–4839. 4844 *et seq.*——Explanation as to the owners being still rated in about 300 cases where the houses are let out in separate apartments to very poor lodgers, 4826. 4894–4916. 4982——Information relative to the enhanced cost of collection as against the increased amount to be collected; explanation hereon, that the rates were formerly collected by the overseers as unpaid officers, 4836. 4840–4844. 4869–4874.

Strong complaint made by the overseers against the working of the new system; universal refusal, at first, of the smaller occupiers to pay the rates, 4842–4848——Temporary compliance with the law, under the expectation that it will be repealed; statement hereon relative to the great dissatisfaction existing, and the strong feeling of the occupiers in favour of a return to the non-compounding system, 4849–4864——Difficulty chiefly through demanding the rates in a lump sum, instead of by the week, 4852. 4876–4893. 4997–4999——Varying practice of the landlords in regard to reduction of rent or payment of rates for the occupiers under the new system, 4865–4868. 4958–4972. 4987–4996.

Unanimous feeling of the town council in favour of a repeal of the ratepaying clauses of the Reform Act, 4891. 4893——Non-exemption of any property under the compounding system, 4892——Grounds for concluding that the system of composition is in the long run the most economical, though there is an apparent gain at present, 4893. 4984–4986. 5006–5008——Question whether it would not be an improvement to make the owner liable, failing recovery from the occupier, 4917–4926.

Unfair benefit derived by the landlords where the poorer occupiers have been excused, the former not having generally made any reduction of rent in such cases, 4926–4934. 4991–4996

Report, 1868—*continued.*

Tillett, Jacob Henry. (Analysis of his Evidence)—*continued.*

4996——Large majority of the excused who are in receipt of relief, and therefore disqualified for voting, 4935-4941——General feeling in favour of compounding, coupled with the condition that the occupiers shall be nominally rated, so as to possess the franchise, 4942-4947——Less trouble after a time, as regards inserting the occupiers' names in the rate-book, 4948-4951——Great increase in the register of Norwich under the new system, 4952, 4953.

Conclusion that on the whole the best plan is for the owner of small tenements to pay, a deduction being allowed; question as to the allowance to be made, 5000-5012——Admission that there are advantages in personal payment by the occupiers, though not sufficient to counterbalance the disadvantages, 5013-5028.

Trobridge, James T. (Analysis of his Evidence.)—Is vestry clerk of St. David's parish, Exeter, 2133——Supplies sundry details explanatory of the practice in Exeter in the assessment and rating of property; slight increase of difficulty or trouble by reason of the Reform Act of 1867; 2134 *et seq.*——Arrangement previously to the Act, and still continued, for the payment of the rates of small tenements by the landlords; occasional deduction allowed in such cases, 2145-2151. 2169-2182. 2189-2195. 2216-2221——Small number of summonses or excusals, 2201-2206——Slight increase of difficulty in collecting the rate made in November 1867, as compared with the previous rate, 2230-2234.

U.

Uniformity. Great want of uniformity in the system of assessment and collection of rates; amendments suggested with a view to a more uniform system, *Rep.* iv, v. xi, xii——Suggested entire repeal of composition enactments, so that one uniform system may be adopted, *ib.* ix.——*See* also *Collection of Rates*, 2.

Union Assessment Act. Incidental effect of the Union Assessment Committee Act upon the question of the rating of small tenements, *Lumley* 285-306——Exemption of places having Local Acts from the operation of the Union Assessment Act, *ib.* 318, 319.

V.

Valuation List. Statement that the valuation list made out by the Union Assessment Committee does not at all show the amount of rate, nor the deductions, *Lumley* 345-352——Explanation as to its being the duty of the Assessment Committee, under the Union Assessment Act, merely to ascertain the proper value at which every hereditament should be assessed, whilst it is the duty of the overseers to follow the valuation list in making out the poor rate, *ib.* 306-318. 327-334. 345-352. 496-499. 504, 505. 510-513. 531, 532.

Voss, Robert. (Analysis of his Evidence.)—Is vestry clerk of St. Matthew's, Bethnal-green, 2580——Management of Bethnal-green under a local Act, the vestry assessing and collecting all the rates, 2561-2586——The population is about 120,000, and the rateable value, 220,000 *l.*, 2587, 2588——Particulars relative to the practice in the assessment and collection of the rates, more especially as regards the system formerly of assessing owners of houses up to 14 *l.* rateable value at a reduced amount, 2589-2615——Very satisfactory collection of the rates under the compounding system, there having been but few excusals, though there were many summonses, 2616-2622. 2649. 2742.

Considerable trouble in endeavouring to obtain all the occupiers' names correctly, in order to rate them instead of the owners, 2623-2630——Limited increase in the rateable value of the parish under the new system; explanation hereon as to a deduction of one-third instead of one-sixth being now allowed, 2631-2635. 2675-2683——Great and growing difficulty of collection direct from the occupiers; particulars hereon as to the organised opposition of the latter, and as to the immense number of summonses necessary, 2636. *et seq.* 2697. 2745——Conclusion as to the occupiers being generally losers by the new arrangement, 2649. 2663, 2664. 2684-2686. 2750-2753.

Impracticability of large numbers of occupiers paying the rates in a lump sum, or putting by any savings for the purpose, 2650-2662. 2689. 2704-2712——Special arrangement by which Miss Burdett-Coutts pays the rates for her tenants in the parish, 2664-2669. 2674——Obligation upon the vestry to enforce payment in some cases, in order to prevent the landlords being unfairly relieved, 2670-2673.

Indifference of the occupiers to the franchise; illustration of this previously to the Act of last Session, 2690-2696——Obstacles to any satisfactory system of the owners paying for the occupiers, now that composition is abolished, 2698-2703. 2746-2749——Further explanation of the course pursued formerly, and of the deductions allowed in the assessment respectively of compounded and non-compounded houses, 2713-2741.

Practice formerly of the landlords not to alter the rent when the rates altered, 2743,

Report, 1868—*continued.*

Voss, Robert. (Analysis of his Evidence)—*continued.*

2744——Objection of many owners to a return to composition, as they have benefited by the change, 2748, 2749——Decided objection of the occupiers to the new system, as pressing directly and severely upon them, 2750, 2751——Formal notices given by many landlords to their tenants, so that the latter have no power to deduct the rate from the rent, 2752, 2753.

Voting. See *Franchise.*

W.

Wakefield. Particulars in reply to questions submitted by the Committee, relative to the rates collected and the arrangements in force previously to and since the Act of last Session; absence formerly of any system of compounding in the townships of Wakefield and Stanley-cum-Wrenthorpe, *App.* 326, 327——Particulars relative to the system and result in part of Alverthorpe township, where the Small Tenements Act has been adopted, *ib.* 327, 328.

Walker, Henry. (Analysis of his Evidence.)—Is a magistrate for the borough of Wolverhampton, and the county of Stafford, 5395——Very few applications to the magistrates in Wolverhampton for excusal of rates under the former system in the borough of compounding up to 6 *l.* 10 *s.* rateable value, 5396–5403——Great increase of summonses, and of applications for excusal on the plea of poverty, since composition has been abolished and the rates have been demanded direct from the small occupiers in a lump sum; rule of the magistrates in such cases to require a moiety only of the rate from the occupiers, 5404 *et seq.*——Character of the magisterial inquiry before excusal of the rates, or of a moiety of them, 5408–5415. 5487–5491.

Exceedingly painful consequences, in Wolverhampton, of the requirement as to direct payment; conclusion as to the necessity of removing the grievance, 5416 *et seq.*——Issue of about 5,000 summonses under the new system, whilst in about 1,000 cases warrants will be served, 5412–5416——Inconvenience previously to the system of composition under Local Act; still greater inconvenience at the present time, 5419–5423——Grounds for the conclusion that it would be unjust to the owners of small property to make them liable for the full rate, 5425–5451.

Prevalence of composition in the manufacturing districts around Wolverhampton, 5452, 5453——Decided unwillingness of the small occupiers to pay the rates for the sake of the franchise, 5454–5457. 5463. 5521.——Suggestion that the owners compound at 50 per cent., and that it be open to the occupiers to pay the other moiety as a condition of the franchise; that is, up to about 6 *l.* or 7 *l.* rateable value, 5459–5464.

Wages of the working classes, in Wolverhampton, adverted to; conclusion as to their inability to pay rates, save in the form of weekly instalments, 5465–5502——Degrading effect of summonses and excusals, whereas they are the necessary consequences of the present system, 5503–5506——Belief that in manufacturing towns, generally, composition is very desirable, though there may not be precisely the same need for it in all towns, 5507–5512——Objection to payment of rates in advance by tenants liable to weekly notices, 5513–5516.

Belief that none of the landlords, in Wolverhampton, have lowered the rents since the abolition of composition, 5517–5519——Distress at present, and effect thereof in aggravating, to some extent, the pressure of the new system, 5522–5537——Increased expense of collection, as compared with the increased amount collected, 5538–5543——Obstacle to any system of the occupiers paying by small instalments, 5544–5547——Application of the former system of composition to the case of small owners occupying their own cottages, 5548–5552.

Walsall. Sundry details relative to the operation of the compounding system at Walsall, and the effect of the system of personal payment of rates, as required by the Reform Act of 1867, *App.* 328.

Weekly Occupiers. See *Collection of Rates*, 4, 5. *Composition*, 6. *Occupiers. Owners.*

Whitby. Particulars in reply to questions submitted by the Committee, relative to the rates collected and the arrangements in force previously to and since the Act of last Session; absence formerly of any system of compounding, *App.* 328, 329.

Report, 1868—*continued.*

WOLVERHAMPTON:

1. *System of Composition previously to the New Reform Act.*
2. *System of Collection from small Occupiers since the Act: great Dissatisfaction caused.*
3. *Other Details generally.*

1. *System of Composition previously to the New Reform Act:*

Information relative to the arrangements previously of the Reform Act of 1867 for assessing various rates upon the owner instead of the occupier; very close collection, subject to the allowance of composition, *Phillips* 1039 *et seq.*——Care taken to correct the list of the occupier in the rate-book, though the owners only were liable for the rates; difficulty through the constant change and removal, *ib.* 1060–1069. 1088–1093——Satisfaction given to owners and occupiers formerly by the adoption and working of the Small Tenements Rating Act, whilst now there is very general dissatisfaction, *ib.* 1209. 1293–1299. 1322——Deduction of 50 per cent. formerly allowed to owners living in their own houses if not more than 6*l.* 10*s.* rateable value, *ib.* 1259, 1260——Feeling of small occupiers in favour of paying all the rates through their landlords in the rent, though they thereby lose all claim to a vote, *ib.* 1367–1369.

Very few applications to the magistrates in Wolverhampton for excusals of rates under the former system in the borough of compounding up to 6*l.* 10*s.* rateable value, *Walker* 5396–5403——Application of the former system of composition to the case of small owners occupying their own cottages, *ib.* 5548–5552.

Provisions of the Wolverhampton Rates Bill of 1847 for assessing the poor rates, &c. on small tenements, *App.* 272, 273.

2. *System of Collection from small Occupiers since the Act: great Dissatisfaction caused:*

Revolution effected by the Act of 1867 in the system of rating throughout the borough, composition being no longer possible for the poor rate, which includes also the police, county, and borough rates; great inconvenience and difficulty created by the change, *Phillips* 1106 *et seq.*——Wide-spread discontent caused by the Act; willingness of great numbers to forego the right to the franchise if they could be relieved from payment of the rates, *ib.* 1120–1130. 1196, 1197. 1210–1217. 1281–1283. 1293–1298——Necessity of numerous summonses for non-payment: particulars hereon as to the course pursued by the magistrates in each case upon the question of enforcement or remission, *ib.* 1131–1149. 1187–1195——Probability of from 4,000 to 5,000 occupiers losing their votes through their rates being remitted, *ib.* 1195.

Increased expense of collection under the new system; admission that in Wolverhampton township this will be more than covered by the increased amount collected, *Phillips* 1218–1238. 1250–1258. 1284. 1300–1304——Abolition of composition as regards police and county rates as well as poor rates, *ib.* 1323–1325——Postponement hitherto of the issue of distress warrants under the new system, in order to give full time for payment, *ib.* 1326–1329——Some hundreds are now liable for warrants, *ib.* 1330——Extent to which some of the small occupiers may now be said to pay the rate twice over, the landlords deducting only the compound rate from the rent, *ib.* 1344–1348——Collection of 15,800*l.* on the rate made in October 1867, together with 600*l.* arrears on previous rates, *ib.* 1353–1358——Uselessness in many cases of distraining for the rates, there being little or nothing to distrain upon, *ib.* 1366.

Great increase of summonses, and of applications for excusal on the plea of poverty, since composition has been abolished and the rates have been demanded direct from the smaller occupiers in a lump sum; rule of the magistrates in such cases to require a moiety only of the rate from the occupiers, *Walker* 5404 *et seq.*——Character of the magisterial inquiry before excusal of the rates or of a moiety of them, *ib.* 5408–5415. 5487–5491——Issue of about 5,000 summonses under the new system, whilst in about 1,000 cases warrants will be served, *ib.* 5412–5416——Exceedingly painful consequences in Wolverhampton of the requirement as to direct payment; conclusion as to the necessity of removing the grievance. *ib.* 5416 *et seq.*——Probability of a riot if the warrants be all issued, *ib.* 5417.

Inconvenience previously to the system of composition under Local Act; still greater inconvenience at the present time, *Walker* 5419–5423——Decided unwillingness of the small occupiers to pay the rates for the sake of the franchise, *ib.* 5454–5457. 5463. 5521——Wages of the working classes adverted to; conclusion as to their inability to pay rates save in the form of weekly instalments, *ib.* 5465–5502——Belief that none of the landlords have lowered the rents since the abolition of composition, *ib.* 5517–5519——Distress at present, and effect thereof in aggravating to some extent the pressure of the new system, *ib.* 5522–5537——Increased expense of collection as compared with the increased amount collected, *ib.* 5538–5543.

3. *Other*

Report, 1868—*continued.*

WOLVERHAMPTON—continued.

3. *Other Details generally:*

Different limits of the township and of the Parliamentary borough; much greater extent of the latter, *Phillips* 1015-1019——Statement of the several distinct authorities by whom the local affairs are administered and the rates assessed and collected in the township and the borough, *ib.* 1020-1038——Arrangements in regard to the administration of the poor law, *ib.* 1024-1031——Limit of the municipal authority entirely to the township, *ib.* 1026. 1029——Several rates made by the municipal corporation, including those made by them as a local board of health; practice as to the assessment and collection of such rates, *ib.* 1032-1038.

System of composition in the case of water rates, the water supply having passed into the hands of the corporation, *Phillips* 1101-1105——Explanation of the mode adopted in arriving at the gross estimated rental and the rateable value of houses let weekly for small sums, *ib.* 1277. 1285, 1286. 1340-1343. 1350-1352——Circumstance of there being no costs or expense for summonses when the rates are excused, *ib.* 1301. 1337-1339——Little, if any, difficulty through the delay in collection as regards funds being available for the guardians, the proportion of the rates paid by composition being very small, *ib.* 1308-1318——Doubt as to the landlords taking unfair advantage of the tenants in not remitting a portion of the rent when the rate has been excused, *ib.* 1331-1335——Belief as to the legal power of the local poor law authorities to remit part of the rate, *ib.* 1335, 1336.

List of rates made in the borough, exclusive of poor rates, showing the authority by whom imposed and the extent of composition by owners, *App.* 273.

Worcester. Particulars in reply to questions submitted by the Committee, relative to the rates collected, and the arrangements in force previously to and since the Act of last Session; absence formerly of any system of compounding, *App.* 329.

Wrigley, William. (Analysis of his Evidence.)—Was a collector of rates in Oldham several years ago; has since paid considerable attention to the subject of collection, 4261-4267——Non-existence at any time of any system of compounding for the rates in the township of Oldham, 4268-4270——The population of the township is between 80,000 and 90,000, and the rateable value 190,000 *l.*; 4271. 4276, 4277——Different rates collected by the overseers and by the town council, 4272-4275——Statement of the amount collected direct from the ratepayers in respect of the poor rate levied in January 1867; small loss in respect of excusals and other causes, 4278-4293. 4393-4395.

System of excusal, as carried out by the magistrates, 4294-4297——Statement of the number of summonses applied for and issued; payment in numerous cases before the summons comes to a hearing, 4298-4302——Facility generally with which the rates are collected from the small occupiers; practice of collection adverted to hereon, showing that very little difficulty is experienced, 4303. 4339-4353. 4371-4374. 4396-4405——Unanimous feeling in Oldham in favour of the non-compounding system; grounds for this conclusion, 4304. 4336-4338. 4354-4358. 4410, 4411. 4417——Statement showing the feeling in the hamlet of Lees in favour of exemption from the Small Tenements Act, 4304-4306. 4412-4419. 4478-4483.

Salutary interest taken by the smaller occupiers in Oldham in the local expenditure, through the system of personal payment of rates; examination on this statement, 4306-4308. 4359-4370——Particulars relative to the amount collected and uncollected of the poor rate in Oldham township during the cotton famine years; calculation that under composition the loss would have been greater by nearly 8,000 *l.*; 4309-4336. 4386-4392——Absence of any arrangements between landlords and occupiers for payment of the rates by the former, 4337, 4338. 4431-4438——Facility of collecting from the occupiers throughout the borough of Oldham, 4351-4353.

Statement as to the expenditure in poor relief in Oldham, and the practice in regard to excusal where the occupiers are in receipt of relief, 4375-4384——Amounts of weekly rent in Oldham, and number of houses under 10 *l.* value, 4385. 4422-4425. 4467-4469——Expected large accession to the register, 4406-4409——Number of Parliamentary and municipal electors in the borough; cause of the small number of the latter, in proportion to the total householders, 4426-4430. 4448-4456——Particulars relative to the ownership of the cottage property; effect of the co-operative system in causing large numbers of the operatives to build houses for themselves, 4457-4477. 4484-4487.

I N D E X

TO THE

REPORT

FROM THE

SELECT COMMITTEE

ON

POOR RATES ASSESSMENT, &c.

Ordered, by The House of Commons, *to be Printed,*
22 *June* 1868.

[*Price* 8*d.*]

342—I.

Under 8 *oz.*

REPORT

FROM THE

COMMITTEE

OF

PUBLIC ACCOUNTS;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed*,
21 *July* 1868.

Friday, 14*th February* 1868.

Ordered, That the Committee of Public Accounts do consist of the following Members:—

Mr. Childers.
Viscount Cranborne.
Mr. Algernon Egerton.
Mr. Hankey.
Mr. Howes.
Mr. Hunt. (Vacated his seat 28 Feb.)
Mr. Laing.
Mr. Pollard-Urquhart.
Mr. Seely.

Wednesday, 18*th March* 1868.

Ordered, That Mr. Sclater-Booth be added to the Committee.

Monday, 27*th April*, 1868.

Ordered, That Mr. Liddell be added to the Committee.

Thursday, 19*th March* 1868.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That the Standing Order, "That Five be the Quorum of the Committee," be suspended:—That Three be the Quorum of the Committee.

Tuesday, 16*th June* 1868.

Ordered, That it be an instruction to the Committee, that they have power to examine the audited Home Accounts of the Government of India, and the arrangements under which such Accounts are audited.

Ordered, That the East India (Home) Accounts for the year ending the 31st day of March 1867, which were presented upon the 13th day of May last, be referred to the Committee, and that they do report thereon.

Monday, 29*th June* 1868.

Ordered, That a copy of further correspondence relative to the Appropriation Account of Moneys expended for Army Services (in continuation of Parliamentary Paper, No. 87, of Session 1868) be referred to the Committee.

War Office (Audit Department).

Ordered, That copy of Letter, with proposed regulations, be referred to the Committee.

Tuesday, 21*st July* 1868.

Ordered, That the Committee have power to report their Observations, together with the Minutes of Evidence taken before them, to The House.

REPORT - - - - - - - - - - - - p. iii
PROCEEDINGS OF THE COMMITTEE - - - - - p. v
MINUTES OF EVIDENCE - - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - p. 53

REPORT.

THE COMMITTEE of PUBLIC ACCOUNTS have considered the matters to them referred, and have agreed to the following REPORT:—

1. YOUR COMMITTEE have had under their consideration the Appropriation Accounts of the moneys expended during the year 1866–7 for Navy and Army Services, for the Revenue Departments, and for those of Works, and of Woods and Forests.

2. Several questions have been raised by the Controller and Auditor General in connection with these accounts, but your Committee only deem it necessary to express their opinion on the following points:

1st. They consider that the Estimate for Coast-guard Buildings in Ireland should appear in the Navy Estimates with that for similar buildings in England; and that if the Commissioners of Public Works in Ireland are still to be employed in the superintendence of these works, they should, for the purposes of account, be treated as sub-accountants to the Admiralty.

2nd. Your Committee concur generally with Mr. Anderson, the Assistant Controller and Auditor, as to the form in which the Greenwich Hospital Account should be stated.

3rd. Where a public officer receives a grant, or temporary increase to his fixed salary, in respect of special services, your Committee are of opinion that provision should be made accordingly, in connection with the Vote upon which the fixed salary is charged.

4th. Where a separate Vote has been taken for the erection or alteration of a building, your Committee consider that it would not be desirable to charge any expenditure on account of that building on the general Vote, until a certificate that the erection or alteration is complete has been given, by direction of the Treasury, to the Audit Department.

3. In 1867 the Committee of Public Accounts recommended that the respective Accountants General should, at the foot of the Appropriation Accounts of Army and Navy Expenditure, declare that no part of such expenditure has been incurred without authority superior to that of the Department, in cases where such superior authority is required by the regulations then in force. In the case of the War Department, this certificate should be signed by the Accountant General and the Chief Auditor; and with respect to both Army and Navy Services, it should be qualified by the words, "to the best of my knowledge and belief."

4. Your Committee are further of opinion that the time has arrived when the propriety of extending the audit of Naval and Military Accounts by the Controller and Auditor General (so as to include some part of the examination as to Authority and Voucher now conducted by the Departmental Auditors only) should be considered by the Treasury and by Parliament; and they recommend that this subject should be investigated by an official committee during the recess. The labours of such a committee should be extended to the question whether an independent audit of Army and Navy Store Accounts is practicable.

5. For this reason your Committee are of opinion that it would not be desirable to adopt during the present financial year any alteration in the regulations of the Audit Department of the War Office. It has not been in the power of your Committee, in consequence of the late period of the Session at which the draft regulations recently proposed have been referred to them, to examine any witnesses as to their effect; but such an examination should be entered upon by the Committee of Public Accounts at the commencement of the next Session, after the inquiry by the official committee has been completed.

6. Your Committee have not been able to complete their investigation into the operation of the new system of dealing with extra receipts, which should also be considered in the next Session of Parliament.

7. It having been referred to your Committee to examine into and report upon the audited Home Accounts of the Government of India, and the arrangements under which such accounts are audited, they have examined on the subject Major General Jameson, the present Auditor, and the Controller and Auditor General. Your Committee are not satisfied that, at present, any advantage would be gained by transferring to the Controller and Auditor General the business of auditing these accounts; but they are of opinion that the present arrangement is not free from objection, as it unites, in one officer, the duty of auditing the accounts of the Secretary of State (and, if necessary, of disallowing charges authorised by him), and the examination, on behalf of the Secretary of State, of accounts with and claims upon the principal departments of Government.

8. Your Committee have no remark to offer upon the audited Indian Accounts referred to them.

21 *July* 1868.

PROCEEDINGS OF THE COMMITTEE.

Wednesday, 25*th March* 1868.

MEMBERS PRESENT:

Mr. Childers.	Mr. Pollard-Urquhart.
Mr. Laing.	Mr. Sclater-Booth.
Mr. Hankey.	Mr. Algernon Egerton.

Mr. CHILDERS in the Chair.

[Adjourned till Friday next, at Half-past Three.

Friday, 27*th March* 1868.

MEMBERS PRESENT:

Mr. Seely.	Mr. Algernon Egerton.
Mr. Childers.	Mr. Sclater-Booth.
Mr. Pollard-Urquhart.	Mr. Laing.
Mr. Hankey.	

Motion made, and Question, "That Mr. Childers do take the Chair of the Committee" —(Mr. *Hankey*)—put, and *agreed to.*

The Committee deliberated.

[Adjourned till Wednesday next, at Three o'clock.

Wednesday, 1*st April* 1868.

MEMBERS PRESENT:

Mr. CHILDERS in the Chair.

Mr. Hankey.	Mr. Algernon Egerton.
Mr. Pollard-Urquhart.	Mr. Sclater-Booth.
Mr. Seely.	

Mr. *James Beeby*, Mr. *Henry Thomas Dundas Bathurst*, Mr. *Henry William Routledge Walker*, Mr. *W. H. Brown*, Mr. *Henry W. S. Whiffin*, Mr. *John Hanby*, Mr. *Edward Wallwyn Shepheard*, Mr. *Francis Alfred Hawker*, and Mr. *William Bache Roberts*, were severally examined.

[Adjourned till Wednesday, 22nd April, at Three o'clock.

Wednesday, 22*nd April* 1868.

MEMBERS PRESENT:

Mr. CHILDERS in the Chair.

Mr. Pollard-Urquhart.	Mr. Sclater-Booth.
Mr. Algernon Egerton.	Mr. Howes.

Mr. *M. H. Foster*, Mr. *Henry Thomas Dundas Bathurst*, Mr. *Frank Ives Scudamore*, Mr. *George Chetwynd*, Mr. *C. L. Ryan*, Mr. *E. Wallwyn Shepheard*, and Mr. *J. Beeby*, were severally examined.

[Adjourned till Wednesday next, at Three o'clock.

Wednesday, 29*th April* 1868.

MEMBERS PRESENT:

Mr. CHILDERS in the Chair.

Mr. Hankey.	Mr. Seely.
Mr. Pollard-Urquhart.	Mr. Algernon Egerton.
Mr. Liddell.	

Mr. *W. G. Anderson*, Mr. *J. Beeby*, Mr. *H. W. R. Walker*, Mr. *Francis A. Hawker*, Mr. *C. L. Ryan*, Mr. *M. H. Foster*, Captain *Douglas Galton*, and Mr. *W. Brown*, were severally examined.

[Adjourned.

Wednesday, 24*th June* 1868.

MEMBERS PRESENT:

Mr. CHILDERS in the Chair.

Mr. Liddell.	Mr. Algernon Egerton.
Mr. Pollard-Urquhart.	Mr. Hankey.
Mr. Sclater-Booth.	Mr. Laing.

Major General *G. J. Jameson*, Mr. *Edmund Baden*, Sir *William Dunbar*, and Mr. *W. G. Anderson*, were severally examined.

[Adjourned.

Wednesday, 8*th July* 1868.

MEMBERS PRESENT:

Mr. CHILDERS in the Chair.

Mr. Howes.	Mr. Hankey.
Mr. Egerton.	Mr. Liddell.
Mr. Sclater-Booth.	

Sir *William Dunbar*, Mr. *M. H. Foster*, Captain *Douglas Galton*, and Mr. *James Beeby*, were further examined.

[Adjourned till Wednesday, 15th July, at Two o'clock.

Wednesday, 15th July 1868.

MEMBERS PRESENT:

Mr. CHILDERS in the Chair.

Mr. Liddell. | Mr. Seely.

REPORT proposed by the Chairman read a first and second time, and *agreed to.*

Ordered, To Report, together with Minutes of Evidence and Appendix.

LIST OF WITNESSES.

Wednesday, 1*st April* 1868. PAGE

Henry Thomas Dundas Bathurst, James Beeby, and Henry William Routledge Walker, Esquires - - - - - - - - - - - - - 1

Henry Thomas Dundas Bathurst, William Brown, Henry W. S. Whiffin, and John Hanby, Esquires - - - - - - - - - - - - 5

Henry Thomas Dundas Bathurst, Esq. - - - - - - - - - - 7

Edward Wallwyn Shepheard, Francis Alfred Hawker, and William Bache Roberts, Esquires - - - - - - - - - - - - - 8

Wednesday, 22*nd April* 1868.

Morgan Hugh Foster, Esq., C. B. - - - - - - - - - - - 12

Henry Thomas Dundas Bathurst, Esq. - - - - - - - - - 13

Frank Ives Scudamore and George Chetwynd, Esquires - - - - - - 13

Charles Lister Ryan and Edward Wallwyn Shepheard, Esquires - - - 16

James Beeby, Esq. - - - - - - - - - - - - - 17

Wednesday, 29*th April* 1868.

William George Anderson, James Beeby, Henry William Routledge Walker, and Francis Alfred Hawker, Esquires - - - - - - - - - - 18

William George Anderson and Morgan Hugh Foster, C. B., Esquires - - 25

William George Anderson, Douglas Galton, C. B., F. R. S., William Brown, and Morgan Hugh Foster, C. B., Esquires - - - - - - - - - - 27

William George Anderson, James Beeby, Charles Lister Ryan, Morgan Hugh Foster, C. B., and Henry William Routledge Walker, Esquires - - - 29

Wednesday, 24*th June* 1868.

Major General G. J. Jameson and Edmund Baden, Esq. - - - - - 34

Sir William Dunbar, Bart., and William George Anderson, Esq. - - - 41

Wednesday, 8*th July* 1868.

Sir William Dunbar, Bart. - - - - - - - - - - - 46. 52

Morgan Hugh Foster, Esq., C. B. - - - - - - - - - - 46

Douglas Galton, C. B., F. R. S., and James Beeby, Esquires - - - - 50

MINUTES OF EVIDENCE.

Wednesday, 1st April 1868.

MEMBERS PRESENT:

Mr. Childers.	Mr. Pollard-Urquhart.
Mr. Algernon Egerton.	Mr. Sclater-Booth.
Mr. Hankey.	Mr. Seely.

HUGH C. E. CHILDERS, Esq., IN THE CHAIR.

HENRY THOMAS DUNDAS BATHURST, Esq., JAMES BEEBY, Esq., and HENRY WILLIAM ROUTLEDGE WALKER, Esq., called in; and Examined.

H. T. D. Bathurst, J. Beeby, and *H. W. R. Walker,* Esqrs.

1 April 1868.

1. *Chairman* (to Mr. *Bathurst*).] You are the Inspector in the Audit Office of the Navy Expenditure, I believe?—I am the inspector of the Army and Navy Expenditure.

2. (To Mr. *Beeby*.) You are the Accountant General of the Navy?—I am.

3. (To Mr. *Walker*.) You are now the Assistant Accountant General of the Navy?—Yes.

4. Having charge of the estimate branch?—Of the cash and expense accounts.

5. (To Mr. *Bathurst*.) The first objection taken in Sir William Dunbar's Report of the 15th of January last is, I think, at section 7, page 11 of his Report. He states that the works and repairs of the coast guard buildings in Ireland are executed under the superintendence of the Commissioners of Public Works in Ireland, but charged against the Navy Votes?—They are provided for in the Navy Votes.

6. And you add that the vouchers for the expenditure in the year 1866-67, were not produced to you?—They were not produced to the Accounting Department of the Admiralty. A statement only of the amount expended by the Commissioners of Public Works in Ireland was produced, and that was ordered by the Board of Admiralty to be accepted without the production of the vouchers in support of it.

7. And that you consider to be inconsistent with the Exchequer and Audit Act?—Yes.

8. (To Mr. *Beeby*.) Can you state why those vouchers were not produced?—It was considered that the accounts of the expenditure in question would undergo a departmental examination and audit in the Board of Works Department, and that they would subsequently be audited by the Audit Office, and that, therefore, we might accept a statement of those expenses as sufficient, without the production of the vouchers, and without their going through another detailed audit in the Accounting Department of the Admiralty.

9. (To Mr. *Bathurst*.) Are the accounts of the Commissioners of Public Works in Ireland audited by your department?—They are.

10. Therefore this expenditure has been audited, but in the accounts of another department?—No; there was no Parliamentary audit, at that time, of the accounts of the Commissioners of Public Works in Ireland.

11. In 1866-67, the accounts of the Commissioners of Public Works in Ireland were not audited for Parliament?—They were not audited for Parliament.

12. They were audited for the Treasury, but they underwent no appropriation audit?—Exactly. This report was made in compliance with the Act of Parliament which requires that the Comptroller and Auditor General shall see that the Accounting Department has examined with the vouchers everything that is charged in their account.

13. (To Mr. *Beeby*.) Did you apply through the Admiralty to the Commissioners of Public Works for these accounts?—No; we did not apply for the vouchers; we only applied for a statement of the expenditure.

14. Would there have been any difficulty in making the Commissioners of Public Works sub-accountants for this purpose?—No.

15. If they had been made sub-accountants for this purpose, would you have been in a position to place their accounts before the Audit Office in the same way as the accounts of any department carrying on public works abroad?—Yes, we should.

16. (To Mr. *Bathurst*.) Would there have been any difficulty in that, as far as the Audit Office is concerned?—Not as far as the Audit Office is concerned.

17. Therefore, as far as the Audit Office is concerned, if the Commissioners of Public Works had been made for this purpose, sub-accountants to the Admiralty, the accounts of that expendi-

H. T. D. Bathurst, J. Beeby, and *H. W. R. Walker,* Esqrs.

1 April 1868.

ture would have been audited by you in the usual shape?—Yes.

18. (To Mr. *Beeby.*) Do you consider it desirable that the amount required for Coast Guard buildings should be provided for in the naval votes, instead of being provided for in the civil votes?—Yes.

19. You think that the whole charge for naval services should appear in the navy votes, and that some of it should not have to be extracted from the civil votes?—Exactly; that was the object of this expenditure being transferred from the votes for civil services to the navy votes.

20. If, therefore, the Commissioners of Public Works were made sub-accountants for this purpose, the double object would be gained of having a proper audit, and of having the whole naval charge shown in the naval votes?—It would.

21. Is there any departmental difficulty in that, that you know of?—No; I know of no difficulty in it.

22. (To Mr. *Bathurst.*) Are you aware of any difficulty in it?—There is none, as far as the Audit Office is concerned, that I am aware of.

23. (To Mr. *Walker.*) Do you know of any difficulty in carrying it out departmentally?—Not the least; it would have been done, but I think we proceeded in this instance upon the analogy of the Royal Naval Reserve; there is a case in which, at the present time, a simple certificate from the Registrar of Seamen is taken for an expenditure.

24. Is that consistent, in your opinion, with the Exchequer and Audit Act?—I think not.

25. That would have to be remedied?—Yes.

26. By the same analogy, this matter we have been speaking of should be remedied in the way Mr. Beeby has stated?—Precisely; it could certainly be remedied in that way.

27. (To Mr. *Bathurst.*) The Audit Office object to a gratuity to Mr. Scamp, the deputy director of works, being charged to "New Works, Chatham, Extension of the Yard." Have you anything to add to the remarks in the report of the Comptroller and Auditor General on that point?—It does not appear to be proper that the salary of an officer of the Admiralty should be increased out of any other vote than the vote which provides for his salary. The salary of the Deputy Director of Works is provided for in the same vote as the Admiralty Office, and as this service appears to come within the sphere of his duties, any increase to him for this service should be paid for out of the same vote as bears his salary.

28. You think that an additional payment to any public officer should be paid for out of the same vote as that which bears his salary?—Yes, where the duty performed is of the same kind as that for which his salary is given.

29. (To Mr. *Walker.*) Are the expenses of the officers superintending the extension of Chatham yard charged on the Salary Vote of the Admiralty?—No; the salary of Colonel Pasley, whose special duty it is to supervise those extension works, is charged in the account under consideration against those works; and this 100 *l.* gratuity to Mr. Scamp, I conceive, cannot be regarded as in any sense an addition to his income for his ordinary duties; the services for which this gratuity was awarded to him having been, as they are described in a letter to the Comptroller and Auditor General, "of a special character in connection with the extension of Chatham Dockyard." The 100 *l.* was given to him for work of a special character, in addition to his ordinary work.

30. Are the officers employed in the extension of the Chatham yard employed permanently or temporarily for that purpose?—Some permanently, others temporarily. The salaries of those who are employed permanently are provided for in the vote for the Establishment No. 6; in other instances the votes for the particular works they are engaged upon bear the expense; that is, in the case of those who are temporarily employed.

31. Are their salaries shown distinctly in the Estimate for the extension of the Chatham yard?—No, I think not now; they used to be shown under No. 11. At the time that a portion of the permanent establishment for the works was transferred to the Salary Vote, they discontinued showing the temporary staff under Vote 11; but in last year's Estimates, in consequence of a representation made, I think, by Mr. Vine, as to the advisability of the temporary staff still being shown distinctly under that vote, it was done so.

32. Then the temporary staff, who have, I presume, no claim to permanent employment or to superannuation, but are employed merely on those temporary works, are charged on the works on which they are employed?—Yes.

33. But they are shown in the Estimate for the works distinct from the rest of the Estimate?—Yes.

34. And you have charged Mr. Scamp's gratuity upon that item?—No; not upon that item. We have charged it distinctly as an expense attendant upon the extension work at Chatham. Mr. Scamp has been paid for preparing designs and plans in direct connection with that work. If you had called in a surveyor from outside to undertake the same duty, his remuneration, or gratuity, or whatever you may please to term it, would have fallen as a legitimate charge upon the work, as directly arising out of the expenditure for the work.

35. (To Mr. *Beeby.*) Do you not think it desirable that all the remuneration which a public officer, permanently in the service, receives should be shown in one place?—Yes; if it is a permanent annual addition to his salary. This was a gratuity for a specific service.

36. You draw the distinction, that when any annual addition to an officer's salary is given, although it may be for a special work, it should be shown in the same place as the officer's salary; but that, when it is merely a single gratuity, it should be charged upon the work itself?—Yes.

37. (To Mr. *Bathurst.*) What have you to say upon that point?—It appears to me that, when the person receiving the gratuity is already a salaried officer, it should come under the same vote as his salary; but there is also another item in the Admiralty Votes,—in Vote 14, which provides for special services.

38. Which of the two do you think would be the right place to charge it in?—I think it should be charged on the vote for the Admiralty office.

39. You lay it down as a general doctrine that whenever any money is paid to an officer permanently in the service, in consideration of special acts, it should be charged in the same place as his salary is charged?—Yes; if it is in consideration of special acts coming within his duties in that office.

40. (To Mr. *Beeby.*) Was it within Mr. Scamp's duties to perform this service?—I think, in the recommendation of this gratuity to Mr. Scamp, the Director of Works stated that the service was in addition to his ordinary duties.

41. You

41. You mean that it was assumed that he did this duty out of office hours, and as a service for which he would be paid separately?—Quite so.

42. And that he could not have been called upon by the Admiralty to prepare those plans?—Exactly. (Mr. *Walker.*) The preparation of those plans was not in accordance with the general duties for which he receives his fixed salary.

43. Mr. *Seely.*] Is there any other instance at Chatham of money being charged for the extension works and likewise money paid to the same person being charged to the ordinary vote?—Yes.

44. What is it?—I am speaking now from recollection. I have a positive recollection of the fact without a perfect knowledge of the circumstances of the case; but I am under the impression that an officer connected with the works at Chatham has received, in connection with those extension works, an addition of, I believe, 100 *l.* a year.

45. Mr. *Pollard-Urquhart* (to Mr. *Beeby*).] By whom was this gratuity you have referred to awarded?—It was awarded to Mr. Scamp, by the Lords of the Admiralty.

46. (To Mr. *Bathurst.*) For what services?—In their letter of the 11th of January, they describe the services for which he was awarded this gratuity as being "of a special character in connection with the extension of Chatham Dockyard."

47. (To Mr. *Walker.*) What was Mr. Scamp's distinct business?—He is the Deputy Director of Works of the Admiralty, and as arising out of that office he had a very large share of the duties in connection with these extension works at Chatham, involving an immense amount of extra official work; and I apprehend that their Lordships, in consideration of that circumstance, finding that the services performed by him far exceeded those which appertained to his office, and for which he received the ordinary salary of 900 *l.* a year, gave him this gratuity in special recognition of his extra services.

47*. Was it considered that those services were of a different nature from the ordinary work of his office, or that the ordinary work was heavier in amount than usual?—I think both. The work was of a special character, and also more extensive than usual.

48. *Chairman* (to Mr. *Bathurst*).] The Comptroller and Auditor-General calls attention to a correspondence on the subject of a charge against Vote 17 for the troop ships. That correspondence comes to this; that although you audited the expenditure under Votes 1 and 2, relating to the pay and provisions of the men employed in the whole navy, you were not in a position to state accurately, or to verify accurately, that portion of it which, in the shape in which the Estimates were then framed, was charged to Vote 17?—Yes, that is so.

49. (To Mr. *Beeby*) Have you any remark to make upon that, or any explanation to give of it?—The objection was, that we were not able to show the actual payments for the wages of the men employed in those transports, arising from an official difficulty which was almost insuperable, unless we could set up a distinct organisation to effect it.

50. Then, do you concur generally with the Audit Office in thinking that it would be desirable not to take the expenditure for the wages and provisions of men in troop ships under Vote 17?—I do not say that. I think it would be desirable to take the Vote for their wages under Vote 17, if this difficulty could be overcome.

51. Do you see any method by which it could be overcome consistently with the Exchequer and Audit Act?—I do not, except in the way in which we did overcome it, namely, by taking the amount of wages earned by, and payable to, the men, as shown by the annual balance sheets of the troop ships.

52. There would be no way, except at an enormous trouble, in which you could place before the Audit officer the vouchers for that expenditure?—There would be no way except by a distinct organisation of the Department for the purpose.

53. Do you think, that being the case, that it is worth while to introduce an estimate into an account when the sum may be shown as a note at the foot of Vote 17?—I should myself have preferred showing the expense under Vote 17, in order to keep the whole expense of the troop service under one vote.

54. Do the present estimates show the pay and provisions of the men in troop-ships under Vote 17, or under Votes 1 and 2?—For all expenses except those which fall under Vote 1, the difficulty has been overcome. It has been overcome with regard to victuals, therefore the only vote in which there is any difficulty now is, Vote 1 for wages.

55. And those wages are shown in a note at the foot of Vote 17?—They are.

56. Is nothing else shown in a note at the foot of Vote 17?—Only the wages are shown in a note, all other expenses are included in the vote.

57. (To Mr. *Bathurst.*) Have you any remark to make upon Mr. Beeby's suggestion?—If I understand this correspondence right, it will be as Mr. Beeby says, it will be only the wages that will be shown in a note. There will be "a memorandum of the estimated amount required for wages, which would be provided for in Vote one, against which vote the charge would be raised upon actual expenditure." It appears to me that that will be a remedy for this in the future.

58. Then the Audit Office is satisfied with the modification which the Admiralty have made?—Yes.

59. To Mr. *Walker.*] Have you any observation to make upon this point?—I rather differ from the opinions which have been expressed. First of all, I differ as to the fact that you cannot give actual expenditure for sea pay. It is very true that you cannot give actual expenditure for sea pay for the financial year, but the balance-sheets of the troop-ships enable you to give an exact statement of the pay which has come in course of payment, during the 12 months ending the 31st of December. And there is this advantage in adopting the natural year with regard to those balance-sheets, that by that arrangement the payments relating to the last quarter of the natural year are included in the year's account, and you get nine months of the actual financial year into the accounts for the year; whereas were you to frame the balance-sheets for the financial year, and not for the natural year, all the payments for one financial year would fall upon the next financial year. I therefore think that the mere critical distinction between the twelve months of the natural year, and the twelve months of the financial year, is not to be compared with the advantage

H. T. D. Bathurst, J. Beeby, and *H. W. R. Walker,* Esqrs.

1 April 1868.

H. T. D. Bathurst, J. Beeby, and *H. W. R. Walker,* Esqrs.

1 April 1868.

tage that you get things provided for under proper heads, and not under improper heads, which I conceive it is to provide for a troop service, under your fleet, leading to the further anomaly of having an estimate to provide for Indian troop-ships under that head. You cannot produce an exact parallel between the record of sea pay and the other items of naval expenditure. Looking at that circumstance, I think that the disadvantage of having an absolute 12 months expenditure in the natural year instead of taking the financial year, differing from it in mere time by three months, is a very inconsiderable one when compared with the grave anomaly of providing for expenditure in votes to which it does not relate, and, in a naval departmental estimate, including the accounts for India.

60. How would such an arrangement as you have just shadowed out, be consistent with the Exchequer and Audit Act, which requires that the appropriation account shall show the sums which have actually come in course of payment in the year?—I am prepared to admit that that would be an anomaly, but I submit that it would be a far less evil than that which obtains at present.

61. Would it not, besides being an anomaly, be an incorrect statement?—Not if it were accompanied with an explanatory memorandum in a note.

62. Could you not give that explanation just as well on the face of the estimate?—There would remain this disadvantage, that the Navy Estimates would then contain expenditure which did not belong to naval service.

63. Mr. *Algernon Egerton.*] Supposing the system you recommend was adopted, is an analogous system followed in any other branch of these accounts, of charging expenditure by the natural year, instead of by the financial year?—No; in consequence of this circumstance, that much of the sea-pay vote is of that peculiar character, that in order to record the inside expenditure, if I may use the expression, for a special service within the circle of other expenditure, would involve a complete reclassification and reorganization of the office; looking to the fact, that pay is uniform in its nature, that is to say, the fact, that the payments of one quarter are on the same scale as those of another, I get at the actual expenditure for practical purposes, and I do not break through what I term the departmental classification of expenditure.

64. *Chairman.*] Reverting for a moment to the statement of surpluses and deficiencies on the individual votes, I see that there are very large surpluses on two or three votes, as to which probably you can give some explanation; for instance, there is a very large surplus on the vote for new works, Vote 11, amounting to 123,960 *l.*?—I think that will be found to have arisen from the necessary preliminary arrangements connected with the large extension works at Chatham and Portsmouth, not having been matured in sufficient time to admit of the estimated expenditure being undertaken.

65. Does anything arise in connection with that bearing upon the estimate or the account?—I think nothing whatever.

66. There is no special item in that estimate as to which, on the face of it, there was any inaccuracy?—Not the least.

67. With regard to Vote No. 4, I see there is a surplus under that vote of 30,088 *l.*?—Yes.

68. Is there anything upon the face of that estimate to account for so large a discrepancy?—No; it is one of those unforeseen differences which, I think, will occur between the provision which it is natural to make for the Royal Naval Reserve, supposing them to fulfil all their duties, and the actual requirement, owing to the fact that a limited number of men only have presented themselves.

69. Is not it the case that, upon that item, the Royal Naval Reserve, there has been a very large surplus for the last two or three years?—Yes.

70. Under those circumstances, would it not have been well to have reduced that item?—I believe that the matter has been carefully considered at the Board, and it was thought more judicious, in consequence of the state of uncertainty, to make full provision.

71. The effect of making too much provision upon a vote, which is anything like ascertainable, is to place more money at the disposal of the Government for other votes, is it not?—Yes, certainly.

72. Therefore it is necessary not to exceed what you look upon as a fair estimate?—Yes; because under present regulations the Treasury Department is empowered to appropriate a surplus from one vote to meet a deficiency on another; therefore, practically, making too much provision on any vote gives the Government of the day increased means.

73. Would not the recurrence, within two or three years, of a considerable surplus upon that vote, raise a doubt as to the necessity of taking so large an amount?—I should not like to answer that question.

74. (To Mr. *Beeby.*) Will you answer it?—I think the matter has been considered at the time of preparing the Estimates, and it has been hoped that the numbers of the Royal Naval Reserve would increase from year to year.

75. Unfortunately they have not?—They have not.

76. So that the sum of 30,000 *l.* has been available for other votes?—I believe, at the present time, the authorities expect that we shall want that vote in the forthcoming year.

77. (To Mr. *Walker.*) Can you account at all for the rather considerable saving on wages and victuals; it amounts altogether to nearly 35,000 *l.*?—I think that, considering the extent of the vote for sea pay, the first explanation of the surplus would meet a case of that kind. It was caused by the number of seamen, boys, and marines serving afloat having been on the average of the year less than that for which provision was made.

78. On Votes amounting to 4,000,000 *l.* together, 30,000 *l.* is not an excessive saving, is it?—No; it is a small margin.

79. It is not more than the margin generally is?—No; on the contrary, it is less.

80. On the other side, I see there are two items on which there is a considerable excess of expenditure; they are the two sections of Vote 10; is there anything in that excess which, on the face of the Estimates, should have been avoided as a question of Estimate?—No; not with reference to the time at which the Estimates were prepared. The only item which could possibly come under that description would be the third, "caused by the non-delivery during the previous financial year of a large part of the iron plates which have been paid for in the year 1866–67."

67." Looking at the period at which the Estimates were framed, I have no doubt that it was considered that that would come in course of payment in the previous year.

81. But the other discrepancies in that year are not unusual, or such as would show any want of care in the preparation of the Estimates?—I think not; considering the variety of the expenditure, and the sources from which the Estimates of it are derived.

82. Again: in Vote 14, "Miscellaneous Services," there is a very great deficiency in the provision for passage money. Was that a deficiency which would not have been reasonably anticipated?—I think it could not, because it has been gradually rising. This Estimate is framed upon the basis of the average expenditure in the three preceding years.

83. Is that a very wise basis?—For miscellaneous expenditure I think it is; nothing more could have been known about it.

84. Was not it about that time that the system of mail contracts was altered, and that the full passage money for public officers as for private passengers was paid by the Government, instead of what used to be called the Government rate?—Yes; but I do not think that that is the main cause which has led to this discrepancy. I think it was owing to the communication between this country and China. The principal cause was the circumstance of more officers returning and others going out than was anticipated.

85. You have no detailed knowledge of Vote 17, I think?—No, that is entirely supplied by the War Office.

86. And you cannot explain at all whether there was any carelessness in the preparation of the estimate of Vote 17, on which there appears to have been a great discrepancy?—No; I think the Accountant General of the Army will be able to do that.

87. Mr. *Pollard-Urquhart* (to Mr. *Beeby*).] By whom were these Naval Estimates prepared?—By the Accountant General; that is, myself, under the directions of the Board of Admiralty.

H. T. D. Bathurst, J. Beeby, and *H. W. R. Walker,* Esqrs.

1 April 1868.

88. I recollect Captain Galton, who, I believe, prepares most of the Army Estimates, stating before this Committee, that the directions of the War Department were to be most careful not to over-estimate anything?—Yes.

89. Are your directions the same with respect to the Naval Estimates?—Yes, they are.

90. You are particularly careful not to make too large an estimate for anything?—Certainly.

91. Mr. *Sclater-Booth* (to Mr. *Walker*).] With regard to the questions you have been asked by the Chairman upon Vote 4, for the Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve, do the observations he made refer to years previous to the year 1866-67, or to the year subsequent, or to both?—To previous years, I think.

92. To how many previous years would they apply?—I think the same has generally been the case since we have provided for the Royal Naval Reserve under the Navy Estimates. It has been an unknown quantity. The expectation has been a little more sanguine than the results have realized.

93. *Chairman.*] After the recurrence of that error in so many years, was not it time to correct it?—Judging from experience, it was certainly.

94. Mr. *Pollard-Urquhart* (to Mr. *Walker*).] Are your directions in preparing these estimates distinctly not to leave any margin for contingencies?—Yes, except under the Votes that are of a miscellaneous nature; there you leave only the margin that you have ascertained to be necessary by experience, or by any facts that may be known to you at the time. As a rule there is a great strain laid upon all the departments to keep their estimates within as limited an amount as the requirements of the service will permit, without any margin for what may be termed accidental or unforeseen expenditure.

HENRY THOMAS DUNDAS BATHURST, Esq., WILLIAM BROWN, Esq., HENRY W. S. WHIFFIN, Esq., and JOHN HANBY, Esq., called in; and Examined.

95. *Chairman* (to Mr. *Brown*).] YOU are the Accountant General of the Army?—Yes.

96. (To Mr. *Whiffin.*) You are the chief Auditor of the Army Accounts?—I am.

97. (To Mr. *Hanby.*) You are book-keeper at the War Office?—Yes.

98. (To Mr. *Bathurst.*) You have raised, in the first place, certain questions as to extra receipts. Those questions we have agreed to postpone until after the question comes before us in rather a different shape from the Treasury. In section 7, however, you allude to the relief of foreign and colonial governments from certain claims upon them; would you state to the Committee under what circumstances they come under your knowledge, and what the object of the remark is?—These claims came under our knowledge first by means of the receivable orders; that is under the head of money to be received, and afterwards those orders were cancelled or modified for smaller amounts. The reason of our objection is, that in these cases, public money has been parted with without an equivalent having been received.

99. You have no knowledge, I think, of any of these allowances, except from the cause you have mentioned?—Only from the fact of there having been receivable orders for them.

H. T. D. Bathurst, W. Brown, H. W. S. Whiffin, and *J. Hanby,* Esqrs.

100. You gave evidence, I think, upon that subject last year?—No; Mr. Vine had the auditing of these accounts last year.

101. Has any alteration taken place in the practice since the evidence that was given last year?—I am not aware.

102. The subject is intimately connected with the whole arrangements for the audit of the issue of stores, is it not?—It is.

103. Has any action yet been taken upon that subject?—Not that I am aware of.

104. (To Mr. *Brown.*) Has any action been taken, so far as you are aware, on that subject?—Yes; there has been most positive action taken at the War Office on the subject. It has now been decided that no stores of any kind whatever shall be parted with to any foreign or colonial Government, without the distinct sanction of the Lords of the Treasury.

105. Would you put in any paper there may be upon the subject?—It was referred to in the evidence of last year. These grants took place prior to that understanding existing; but we

H. T. D. Bathurst, W. Brown, H. W. S. Whiffin, and *J. Hanby,* Esqrs.

1 April 1868.

shall not part with anything for the future, without distinct Treasury sanction.

106. Am I to understand by that that no issue will take place out of stores in any part of the world, without consideration, except upon Treasury authority?—No, that is not the meaning of it. We shall not surrender a demand for compensation for stores we have issued without Treasury sanction.

107. How will the Treasury have the knowledge that their regulation in this respect has been complied with?—We should object to the Secretary of State at the War Office consenting to the abandonment of a claim upon any foreign country or colony, without having obtained Treasury sanction for the withdrawal of the claim.

108. You mean that the Accountant General would object?—Yes.

109. But if the Secretary of State overruled him?—Then it would be our duty to call the attention of this Committee to it upon the annual account as rendered to Parliament.

110. Then it has been laid down by the Treasury that you are bound, in making up the Appropriation Account for transmission to the auditors, to call attention yourselves to any case in which the Treasury order in this respect has been neglected?—A certificate has been prescribed that the Accountant General should certify that that account contains a true account of expenditure which has been sanctioned, and approved by higher authority, if necessary, than the departmental authority.

111. Then the suggestion that was made by this Committtee last year, that on the face of the Appropriation Accounts of the Army and Navy services, there should be a certificate that wherever superior authority was required, that authority had been given, has been adopted in the army department?—It has been adopted with a modification, because you had asked me, as Accountant General, to certify to that which I am not in a position to certify to.

112. What is the modification?—I certify "to the best of my knowledge and belief," because, as Accountant-General, I do not see the accounts. I have to take the records of the accounts upon the faith of the chief auditor who allows the expenditure.

113. Is the chief auditor governed by the same rule?—Exactly.

114. The chief auditor would be obliged in passing an account to call your attention to a deficiency of Treasury authority, when such a case occurred?—Yes, I imagine he would.

115. (To Mr. *Whiffin.*) Is that the case?—I should call the attention of the Secretary of State or the Under Secretary of State, to whom I report, to any case of that description.

116. Would you make a note of it on the Appropriation Account?—I have no instructions to that effect.

117. Does it stand in this way; you, as chief auditor, are bound to represent to the Secretary of State every case in which the Secretary of State has not got Treasury authority, wherever such authority is required?—Yes, I do so continually.

118. If the Secretary of State overrules you, what would be the position of the matter then?—I should be obliged to conform to his directions.

119. So that, in that case, the Accountant-General would not have the information upon which he is bound to act in respect of the Appropriation Account?—But the papers upon which there was any decision of the Secretary of State to that effect, would come to the Accountant-General, and he would have a knowledge of the fact, and record the fact upon the Appropriation Account.

120. (To Mr. *Brown.*) Is that so?—I hardly think so, because I am not acquainted with the accounts as rendered. I am not responsible for the correct examination of those accounts. I am not the examiner of the accounts.

121. Do I rightly understand that in some way or other between you there is not a certainty that a payment which ought to be authorised by superior authority is so authorised?—That certainty might be obtained, I think, with a little modification of the certificate which this Committee prescribed last year. They placed the whole responsibility simply upon the Accountant General, who does not see the accounts. I think that if the certificate was made a joint one between the Chief Auditor and the Accountant General, in that way we might attain that which this Committee naturally desired.

122. (To Mr. *Bathurst.*) Have you any suggestion to make upon that subject, assuming the rule laid down by the Committee last year to be a proper one substantially?—No; I have no suggestion to offer.

123. Do you see any way by which we could insure that the Appropriation Account should have upon the face of it a responsible declaration that superior authority had been obtained where necessary?—No, I do not.

124. (To Mr. *Whiffin.*) Do you think that Mr. Brown has suggested a way by which that would be possible?—I could sign a certificate jointly with the Accountant General, which, I think, would have the effect this Committee wishes to realise.

125. Then the words "to the best of my knowledge and belief," would be unnecessary, because you would be obliged to have the knowledge of it?—I should be obliged to have the knowledge, I conceive, from the detailed examiners of the accounts, who would report to me any deviation from the standing regulations, and I should then draw attention to those deviations in the Appropriation Account.

126. (To Mr. *Brown.*) Do you happen to know whether this has been observed so far as the Naval Department is concerned?—As regards the Naval Department, there is not the difficulty which there is at the War Office, because the two offices of Accountant-General and Chief Auditor are combined in one individual, and therefore the Accountant-General of the Navy is responsible for all the accounts as examined at the Admiralty; but the Accountant-General of the Army is not entrusted with the audit of the accounts at the War Office; he is separated, and the Chief Auditor is alone responsible for the correct examination of the accounts. There is a distinction in that respect between the two departments.

127. (To Mr. *Whiffin.*) Do you, however, see any objection to Mr. Brown's suggestion, that the certificate at the foot of the account should be jointly signed?—My knowledge of the component parts of the account is of course limited, as I never see all the vouchers.

128. But if the certificate were jointly signed, would that get over the difficulty of there being a loop-hole through which a want of authority might escape?—I think nothing of that kind would escape, because if anything came to my knowledge

knowledge I should feel myself bound to report it; and I imagine that everything of an exceptional character would be brought to my notice.

129. You think that in that way the recommendation of the Committee of last year would be practically carried out?—Yes, I think so.

130. Mr. *Pollard-Urquhart* (to Mr. *Brown*).] By whose authority are grants made of stores to Colonial Governments in the first instance?—Upon the authority of the Under Secretary of State; very likely upon the recommendation of the principal store officer in the War Office. The Director of Stores would put it forward; perhaps it would come as a demand from the Colonial Office.

131. Would it be necessary to get the consent of the Under Secretary of State, even in the case of a very distant Colonial Government; could not an advance be made to the Colonial Government in Australia without an order of the Under Secretary of State?—It depends upon the amount. If it were a small issue, the Director of Stores might take upon himself the responsibility of it; if the issue was large, having the power to refer to the Under Secretary of State, without much trouble, he would get the covering authority of the Under Secretary for it. He would exercise his discretion as to whether the authority of the Under Secretary of State was necessary or not.

132. In every case it is issued strictly as an advance?—Yes; as a loan to be paid for, or returned in stores.

133. If I understood you rightly, the Secretary of State could not remit the payment for it without the direct authority of the Treasury?—Exactly.

134. Have the Treasury any particular rule with respect to excusing the repayment of stores which have been advanced?—I am not conversant with the rules of the Treasury.

135. *Chairman.*] Last year an opinion was expressed by the Committee, that it was deserving of consideration whether the officers charged with the departmental audit, both of cash and store accounts, might not be, to a greater extent than at present, independent of the heads of department by whom that expenditure was ordered; I wish to ask you whether anything has been, as yet, done towards carrying out that expression of opinion?—As far as I know, nothing whatever.

136. (To Mr. *Whiffin.*) Are you aware whether any steps have been taken?—Sir Henry Storks, the newly-appointed Under Secretary of State, is preparing instructions for the audit branch, in which he is endeavouring to make the audit more independent than it now is. (Mr. *Bathurst.*) The Exchequer and Audit Act gives power to the Treasury to direct that the Auditor General should examine the vouchers more in detail of the army and navy accounts; but nothing has been done in the department.

137 Nothing has been done departmentally, as far as you are aware, to carry it out?—Nothing has been done departmentally.

H. T. D. Bathurst, W. Brown, H. W. S. Whiffin, and *J. Hanby,* Esqrs.

1 April 1868.

Henry Thomas Dundas Bathurst, Esq., called in; and further Examined.

H. T. D. Bathurst, Esq.

138. *Chairman.*] In the Report on Works Account, page 48, section 2, the Comptroller and Auditor General states that the balance of receipts in respect of Bethlehem Hospital, referred to in the Report of last year, does not appear to have been paid into the Exchequer within the period of this account—will you state what that means?—It had not been paid up to the 31st of March. In the previous year a portion of the hospital was pulled down, and the materials sold, and the objection was taken in the Report that the money had not been, as it should have been, paid into the Exchequer. The Treasury directed that the proceeds of the sale should be retained until some further expenses had been paid out of them, and this Report notices that it still remains as it was in the preceding year.

139. You stated in your evidence last year, that there was no doubt that the matter would be settled?—Yes, but it had not been settled up to the 31st of March.

140. Has it been settled since?—Not that I am aware of.

141. With whom does the omission to settle it lie?—It rests with the Treasury, I believe.

142. Have the Treasury any doubt about it, as far as you know?—Not as far as I know; but it would appear that there were some claims upon it which they thought ought to be paid out of it.

143. At section 3 there is a reference to an inaccurate payment in respect of the Nelson column, has that been set right?—The Treasury disagree with the Auditor General's Report. They considered that the payment was rightly charged.

144. Then will you state the case more in detail?—There was a grant of 6,000 *l.* for finishing the stylobate of the Nelson Column, and under the head of the vote "Public Buildings" we found a charge of 8 *l.* 8 *s.* 6 *d.* for preparing the pedestals for the lions to be placed upon it. It appeared to the Comptroller and Auditor General that that charge was not properly chargeable to "Public Buildings," but should have been charged upon the vote for finishing the Nelson Column, and it was accordingly reported. But the Treasury, in their Minute of the 14th February, considered that such a "trifling additional amount of expenditure may properly remain as charged in the account."

145. If it were not so charged what would be the result?—It would be an excess of expenditure on the Vote for the Nelson Column.

146. Would it require a vote as an excess?—It would require a vote.

147. Do you consider that so small an amount as that requires to be the subject of a note in the Report?—Strictly speaking, it was an inaccuracy, and it became our duty to notice it.

148. Do you descend to small sums like that generally?—Yes.

149. Even as a question of appropriation?—Yes.

150. There is another note in connection with the Chapter House at Westminster; what is the case there?—That is very similarly situated, there was a vote for repairing the Chapter House at Westminster, and there was a charge against "Public Buildings" of 35 *l.* 4 *s.* 9 *d.* for preparing the Chapter House at Westminster for the restoration.

151. In that case, the vote was not exhausted, was it?—The vote for the Chapter House at Westminster was not exhausted.

April 1868.

2. Why should there have been any difficulty about it, if the vote had a balance?—The Commissioners of Works considered that the expenditure was for preparing for the work provided for upon the vote for the Chapter House, and not for the work itself, but in that case the Treasury agreed with the Comptroller and Auditor General, and directed the amount to be paid out of the vote for the Chapter House at Westminster.

153. And that has been rectified?—That has been rectified.

154. Those are the only objections taken upon the face of the works account?—Yes, those are the only objections.

155. The only one upon which the decision of this Committee would be required would be, with regard to the 8 *l.* 8 *s.* 6 *d.*, for the Nelson Column?—Yes.

156. Mr. *Hankey.*] Is it the case that the principle is the same in both those cases, and that the Treasury have allowed the one and rejected the other?—Yes, the principle is the same.

157. Mr. *Sclater-Booth.*] Is the principle the same, considering the explanation you have just given that in the one case the expenditure was anterior to the work, and in the other case it was not?—The expenditure in both cases was anterior to the work; in both cases it was for preparing for the work. The charge of 8 *l.* 8 *s.* 6 *d.* was for preparing for the work of putting up of the lions, and the charge of 35 *l.* 4 *s.* 9 *d.* was for preparing for the work to be done at the Chapter House at Westminster. The principle is the same in both cases.

158. Is not there this difference between them, that the whole building of the Nelson Column is in itself a public work, whereas the Chapter House was a work taken charge of by the Commissioner of Works for a special purpose only, under this vote?—It comes to the same thing; I do not think that the Chapter House is a public building, which has been under the charge of the Commissioner of Works, except under this special vote.

159. In that respect, it differs from the Nelson Column, does it not?—There is a special vote for both of them.

160. *Chairman.*] Will you now refer to the Comptroller and Auditor General's Report on Woods and Forests account at page 16; you raise no question here on the appropriation account as rendered?—There is no question raised on the account in that case. The only appropriation, is the vote for "Salaries and expenses in the Office of Woods."

161. In former years, there was a question with respect to the Record Office, has that been set right now?—The new Act of Parliament having come into force, the Record Office remains as one of those upon which there has as yet been no Parliamentary audit; the whole vote will, of course, be accounted for by some person. The Commissioners of Woods, at present, have only had half the vote under their charge, and therefore there could be no real appropriation of it.

162. And that will settle the question?—Yes.

163. Are those all the votes under your charge?—Yes; those are all the votes under my charge.

EDWARD WALLWYN SHEPHEARD, Esq., FRANCIS ALFRED HAWKER, Esq., and WILLIAM BACHE ROBERTS, Esq., called in; and Examined.

E. W. Shepheard, F. A. Hawker, and *W. B. Roberts,* Esqrs.

164. *Chairman* (to Mr. *Shepheard*).] WHAT office do you hold?—I did hold that of Inspector in the Exchequer and Audit Department until lately. I have lately retired.

165. (To Mr. *Hawker.*) What office do you hold?—I hold the office of Inspector in the Exchequer and Audit Department.

166. (To Mr. *Roberts.*) What office do you hold?—I am a Senior Examiner in the Exchequer and Audit Department.

167. (To Mr. *Hawker.*) You call attention to some errors in the account of the effective Customs services. Have those errors been rectified?—They have been adjusted in the account for the present year 1867-68.

168. There is no further dispute about them?—No.

169. And the same with the errors of classification at the foot of page 6?—Those have been adjusted also.

170. Passing on to page 8, the Effective Inland Revenue Vote, you point out an error in the charge for issues to the Receiver of the Metropolitan Police in respect of the expenses of carrying into effect the Hackney Carriage Act?—Yes.

171. Has that error been rectified?—It will be rectified this year.

172. There is no dispute about that?—There is no dispute about it.

173. You also call attention to an advance of 100 *l.* for the purchase of arms and plain clothes for the use of constables in Ireland, as not being the correct sum; has that been rectified?—That will be rectified also.

174. There is no question, then, pending as to the effective services of either the Customs or the Inland Revenue?—No.

175. (To Mr. *Shepheard.*) Going on, then, to the Effective Post Office Service at page 10, section 2, you object to a charge for law costs; has that been rectified?—I believe that that has been rectified in the Treasury abstract of the accounts. There is certainly no dispute about it.

176. (To Mr. *Hawker.*) In section 3, in the same page, there is a question about 100 *l.*; has that been rectified?—That will be rectified as well.

177. (To Mr. *Shepheard.*) Section 4 alludes to a grant of 500 *l.* to Mr. Scudamore in connection with the organisation of the Post Office business; you consider that that ought not to have been charged to the Post Office Vote; what is your reason for that?—I think certainly it ought not. I think the Committee should be put in possession of the relation between that service and the Post Office. The service of the Savings Banks, and of the Government Annuities and Insurances, is a business carried on by the Commissioners for the Reduction of the National Debt, the Postmaster General being their agent, as having sub-agents all over the kingdom. The premiums on insurances are received by the deputy postmasters, and the payments are made by them. The amounts for purchases of annuities are received by the deputy postmasters, and the payments

payments are also made by them. For the Savings Banks the deposits are received by the deputy postmasters, and the withdrawals are made from them. They account to the Postmaster General, who pays in to the National Debt Commissioners all his receipts, and draws from them all the expenses. The National Debt Commissioners are therefore, so to speak, the proprietors of the business, both as bankers, as insurers, and as granters of annuities. The rates of premium, and so forth, have been so arranged, at least we are to presume so, as to leave a margin of profit for the National Debt Commissioners. This is explained in page 12 of the correspondence in a Report from the late Board of Audit:—"The services, however, are perfectly distinct from that of the Post Office itself, the business being transacted with the depositors, the insurers, and the annuitants on the part of the Commissioners for the Reduction of the National Debt, by whom the profits are received and the expenses paid. As the National Debt Office, therefore, is alone pecuniarily concerned in the establishments which Mr. Scudamore was instrumental in organising, we would beg to submit whether the sum paid to him should not be charged upon the National Debt Office."

178. Have you anything to add to what is stated in the two letters, printed on page 12, or do they state the whole case?—I have nothing to add to that, as a reason for the sum being charged, as I suggest; but I may state a circumstance which is in my recollection, as having had charge of these accounts some years ago, viz., that the same gentleman, Mr. Scudamore, received during his tenure of a former office, that of Receiver and Accountant-General of the Post Office, in addition to his salary, 200 *l.* annually, and that that sum of 200 *l.* a year was charged to, and recovered from, the National Debt Commissioners. It was an addition to his salary, made in respect of his services on the same account.

179. You heard Mr. Bathurst's evidence just now as to a sum paid to Mr. Scamp, did you not?—Yes.

180. I think the complaint then was that the payment was not made from the same fund out of which Mr. Scamp's salary came?—Yes.

181. Now the complaint is, that it is made out of the same fund out of which Mr. Scudamore's salary comes?—Just so.

182. I suppose you and Mr. Bathurst are in different parts of the Audit Office, and do not communicate with each other at all?—We do not, as a rule; but uniformity of practice is secured by the observations and suggestions of both the inspectors concerned, being submitted to the Comptroller and Auditor General immediately before he makes his annual reports.

183. Do you consider that the explanation which Mr. Bathurst gave as to Mr. Scamp's allowance is inconsistent with the explanation you have given as to Mr. Scudamore's?—I am not sufficiently conversant with Mr. Scamp's case to be able to answer that question.

184. You lay it down as a rule that when a public officer receives a gratuity for some service outside his regular duty, he ought not to be paid that gratuity out of the Vote which bears his salary, but from the source from which the irregular service is paid for?—I think so; and for this reason, that the Votes are not determined by the totals of sums to be paid to particular persons, but by the expenses of the respective departments. The services of the same person may be the subjects of several Votes.

185. You do not think that there is any great public object in showing the whole amount that an officer receives in one place?—There is this distinction between the case of Mr. Scamp and the present, that that which Mr. Scudamore and others in the Post Office received on account of the Savings Banks and other duties, is not the subject of a Vote.

186. Was not this payment made to Mr. Scudamore rather with reference to a new departmental arrangement that was to be made, than with reference to the acts done under the 27th and 28th of Victoria; that is the Post Office Insurance and Annuities Act?—The Treasury considered that it should come out of the Post Office Vote, because at the time that the gratuity was made to Mr. Scudamore that Act had not passed; but the question arises, whether the expense being on account of that service or business, it should not be charged to it, although the expense was merely preliminary.

187. The gratuity was given to Mr. Scudamore for advising the Government as to certain proposed arrangements?—Yes.

188. And you think that he having, as a public officer, given that advice, and been paid for it, he should receive his remuneration out of the fund created by those arrangements, when they were carried out?—Yes, exactly so.

189. Mr. *Pollard-Urquhart.*] By whose authority was this extra gratuity made to Mr. Scudamore?—By the authority of the Treasury.

190. You object to its being charged to the Post Office, because it was made for services not altogether connected with the Post Office Department?—Yes, it was not Post Office expenditure at all, but was for a service perfectly distinct from it; the Post Office only having the agency for convenience sake, because the Post Office extends its operations over the whole of the kingdom.

191. *Chairman.*] At page 10, section 5, in the Report on the Post Office Appropriation Account, you notice that no accounts have been rendered for the newly-established metropolitan district post offices, and that, although now detached from the London general establishment, and put upon the same footing as the provincial post offices, the salaries are still included in one general establishment, authorised by the Treasury for the whole of London. Do you mean by that, that the audit of the central establishment differs from the audit of the country establishments?—We have never had, so to speak, any audit whatever of the provincial or country establishments. We have never had any accounts in detail whatever of those establishments, and I have ascertained that the Audit Office never had any. The whole of the expenses of the provincial post offices were formerly passed upon "allowance" thereof by the Postmaster General. No questions whatever were asked, and no vouchers whatever were submitted. That I found to have been the case for the last 160 years, so that there never have been any accounts from the country towns whatever.

192. And, now, do you complain that the metropolitan district offices are put upon the same footing as the offices in the country towns?—Just so. The former metropolitan establishment has been divided. A part of the business of that establishment is still conducted at the General Post Office. We receive accounts and

E. W. Shepheard, F. A. Hawker, and *W. B. Roberts,* Esqrs.

1 April 1868.

vouchers of the payments for the salaries, and so forth, made at the General Post Office as formerly; but of that part of the business which was detached to form the district offices, we have no accounts whatever, they having been put upon the same footing as the provincial post offices.

193. Have you any continuous audit of Post Office expenditure, or are the accounts sent from the Post Office to the Audit Office for audit?—They are sent monthly for audit.

194. You have no audit officer in the Post Office?—No.

195. You have not an officer there, as you have in the Army and Navy Departments?—That is only an appropriation audit, I think, which is conducted in the Army and Navy Departments. Our Post Office audit is a detailed audit.

196. But the accounts have to be sent to you every month from the Post Office; you have no officer in the Post Office?—Just so.

197. The only accounts you receive for examination, as to vouchers of authority, are the accounts of the General Post Office?—They are the accounts of the payments at the General Post Office itself only.

198. (To Mr. *Roberts.*) With respect to the other accounts; do you get a certificate from the Post Office, or in what shape have you any knowledge of the Post Office expenditure?—We get a certificate at the end of the account, signed by the examiner in charge of the English portion, of the Irish portion, and of the Scotch portion; and on that certificate that the amount has been expended we pass it. The expenditure so passed amounts in the year to about 800,000 *l.*

199. Those examiners are internal officers of the Post Office itself?—They are.

200. They perform the functions of audit within the Post Office; but not subordinate to you?—We conclude so; though we have no means of judging to what extent they exercise their powers of examination. We have no detail of the accounts to enable us to form any opinion as to the extent to which they do examine.

201. Do they examine both as to appropriation and as to vouchers of authority?—We presume they do.

202. So that, with respect to the Post Office accounts, you have not the material for a proper appropriation account?—We have not the means of examining it as an appropriation account; very far from it; our means of examination are very defective.

203. But there is an interior department in the Post Office, which, so far as you are aware, does, or is supposed to do so?—It is not a separate department; they have no Auditing Department; the accounts are examined in the same department which makes or authorises the expenditure; that is my view of it. (Mr. *Shepheard.*) The Examining Department under the Postmaster General is also practically the Accounting Department to the Audit Department.

204. (To Mr. *Roberts.*) What proportion of the expenditure is strictly audited by yourselves, and what proportion is not?—The total expenditure of the Post Office, including the Packet Service, is roundly about 3,400,000 *l.*; of that amount, we do not examine about 800,000 *l.*

205. Then you do audit about 2,600,000 *l.*?—Yes; but a very large portion of that expenditure is for packets, consisting of large payments upon contracts.

206. So far as you are aware, is there any practical difficulty in the accounts of the country and district post offices being sent to your department for audit?—I should imagine, on account of their bulk, there might be inconvenience in transmitting them to the Exchequer and Audit Department.

207. Would there be any difficulty in conducting an audit of those accounts at the Post Office in the same way as the continuous audit of the army and navy accounts goes on in the War Office and the Admiralty?—I should think none whatever.

208. Has that, so far as you are aware, ever been proposed to the Treasury?—It has been talked about; I am not sure that any direct proposal has been made. (Mr. *Hawker.*) It was suggested by the Commissioners of Audit to the Treasury that those accounts might be included in Schedule (B.), under the Exchequer and Audit Act, so that if the Comptroller and Auditor General thought proper, he might examine the accounts at the Post Office in the same way as the Army and Navy Accounts are examined in those Departments.

209. (To Mr. *Hawker.*) Are you aware whether the exception of this 800,000 *l.* from the regular audit was made under a statute, or only under Treasury regulation?—I do not know, but the accounts will now have to be examined under the Exchequer and Audit Act.

210. (To Mr. *Roberts.*) Is the exception of this 800,000 *l.* not being audited by the Audit Office the result of some statute, or only of a Treasury regulation?—It comes only from immemorial custom.

211. Would not the Exchequer and Audit Act override that, and compel you to audit those accounts?—Yes; and that point has already been raised.

212. They must either be audited in the fullest way, or else brought under Schedule B. of the Exchequer and Audit Act; must they not?—Yes; at present no arrangements have been made as to their audit.

213. Mr. *Hankey* (to Mr. *Shepheard*).] Are you aware whether any audit by directions of the Treasury has ever taken place respecting the money order office at the Post Office since its commencement?—None whatever; no account is sent to us for examination at all.

214. *Chairman.*] Under the Exchequer and Audit Act, can that continue?—I apprehend that that would be within the power of the Treasury to decide. It is not an appropriation account.

215. Do not the profits of the money-order system come into the Treasury?—Yes; the profits of the money-order business form a part of the Post Office revenue.

216. And are not the expenses voted?—No, they are not specifically voted.

217. Do you mean that the commission so paid does not come in gross into the Exchequer, but that it goes in in net?—The commission, as being revenue, comes into the Exchequer. The expenses are voted in the general Vote for the Post Office; there is not a distinct Vote for them.

218. But are the expenses paid out of the gross commission, and only the net commission paid into the Exchequer, or is the Commission paid in in gross, and the expenses charged upon the Vote?—The commission is paid in in gross, and the expenses are provided for on the general vote for the Post Office; the business is carried on by officers of the Post Office.

219. If

219. If the expenses are provided for under the general vote, those expenses must be audited under the Exchequer and Audit Act, must they not?—They are, under the general examination of the Post Office establishment.

220. But there is no examination of the receipts in the shape of commission?—None.

221. And there is no examination of the account of unreclaimed orders?—None whatever.

222. If the Treasury were to direct, under the 33rd clause of the Exchequer and Audit Act, that those receipts should be audited by the Audit Office, they would be so audited?—They would.

223. Has that order been made, so far as you are aware?—No.

224. In section 7, as to the Packet Service, you object to a payment to South Australia, which is not included in the amount expended out of the vote; what does that exactly mean?—There appears by an account between the colony of South Australia and the Post Office, to have been a payment of 3,712 *l.* 10 *s.* to the colony for that which we ascertained to be Packet Service between King George's Sound and Adelaide.

225. Are the estimates for the Packet Service in gross or in net where ourselves and the Colonies are concerned?—Some of them are in gross, and some in net. The estimates for the India, China, and Australia Packet Service are taken in net, the estimated receipts on account of certain services named being deducted as going in aid of the Vote. They are the estimated proportion paid by the Indian Government, and some other items of which this particular service is not one. There is, therefore, as far as that is regarded, what may be taken as an estimate of the gross amount. There should be a particular estimate for this service which would ascertain the precise payment to be made for the service between King George's Sound and Adelaide.

226. Are not the estimates for the Eastern Packet Service framed upon the basis that we receive the postage at this end, and that India and the Colonies receive the postage at the other end?—I am not aware of the basis upon which these estimates are grounded.

227. But is it not the case at any rate that the estimate is only for the sum due upon the account as between ourselves and India and the Colonies?—It is so. The expenses are divided between them.

228. Would it not be the result, if your objection was to be acted upon, that it would be necessary to take the estimate for the gross sum, that is, double the present charge, instead of the present charge?—The principle upon which the estimates should be made is, as I think, that they should be all made in gross.

229. Does not your objection, therefore, go not so much to the 3,700 *l.*, but to our taking 300,000 *l.* odd, instead of 600,000 *l.* odd for the Eastern mails?—The objection was rather to the mode of keeping the accounts as between the Colony and the Post Office here, as a sum of 3,711 *l.* 10 *s.* appears on the face of the account as having been paid by the Post Office to the Colony for a packet service performed by the Colony, which sum does not appear either in the Account of Management or the Appropriation Account, but has been settled by a balance between the accounts, so that the actual payments on both sides seem to have been dropped and lost sight of.

230. (To Mr. *Hawker.*) But my question was, is not that the nature of the whole of the accounts for the Packet Service between this country and all those Colonies; are they not all statements of debtor and creditor charges, the balance of which only is charged to the vote?—That is the case.

231. Is not the conclusion which I put before correct, that if this objection is adhered to, and is acted upon, it will be necessary to take the vote for the gross sum, instead of taking the vote for the sum due on the account with each of the Colonies?—Exactly.

232. You object to four errors of classification in the Non-Effective Vote at page 15?—Yes.

233. Have those errors been rectified?—They are all agreed upon by the Customs, and have been rectified.

234. There is no question still pending about them?—No, there is no dispute now.

Wednesday, 22nd April 1868.

MEMBERS PRESENT:

Mr. Childers.	Mr. Pollard-Urquhart.
Mr. Algernon Egerton.	Mr. Sclater-Booth.
Mr. Howes.	Mr. Seely.

HUGH C. E. CHILDERS, Esq., IN THE CHAIR.

MORGAN HUGH FOSTER, Esq., C. B., called in; and Examined.

M. H. Foster, Esq, C.B.

22 April 1868.

235. *Chairman.*] A QUESTION has arisen between the Treasury and the Comptroller and Auditor General, with respect to two small amounts of expenditure, one for preparing the pedestal of the Nelson Column to receive the lions, and the other for preparing the Chapter-house at Westminster for the restorations, having been charged to "Public Buildings" instead of to the special votes; what reason have you at the Treasury for supporting the Department of Works against the auditor, in the first place, with regard to the Nelson Column?—There were two different votes; one was for the completion of the Nelson Column, including the pedestals; the other was for four colossal couchant lions to be executed and placed on the radial pedestals prepared to receive the same. The total of this vote consists of 17,183 *l.* 10 *s.* 1 *d.*

236. Is that the total of these two votes?—No; that is the total of the vote for the lions. The whole of this expenditure was agreed to and appropriated before the work was taken in hand. 183 *l.* 10 *s.* 1 *d.* was the cost of certain models obtained from Turin, taken from a lion in full vigour which Sir Edwin Landseer required as a model for his larger lions. The 17,000 *l.* was due under special agreements; 6,000 *l.* was payable to Sir Edwin Landseer for the model of the lions, and 11,000 *l.* was payable to Baron Marochetti, for casting them. The whole of the vote was therefore specially appropriated to those three items. The expenditure on the Nelson Column was provided for by a series of votes, year after year, and, as is usual in the case of all public buildings when they are completed, it fell under the general vote for "Public Buildings" on its completion. Any repairs or alterations connected with those special works, when they are completed, come under the vote for Public Buildings. Consequently, when these pedestals which formed part of the Nelson Column had to be smoothed, it appeared to the Treasury to be correct that the cost, namely, 8 *l.* 8 *s.* 6 *d.*, of smoothing the pedestals for the reception of the lions, should be charged against the vote for Public Buildings.

237. But did the vote for the Nelson column remain as a vote, or had it not been absorbed in the general vote for Public Buildings?—It became absorbed in the vote for Public Buildings.

238. The old Nelson Column vote was written off?—Yes, it ceased.

239. But, that being so, would not the vote for the lions be the nearest vote for such an expense as you have described?—I think not, as all public buildings after they are completed, fall under the vote for public buildings; it appears to me, that whatever is done to the Nelson Column now would naturally fall under the vote for Public Buildings.

240. So that even if there had been a surplus on the vote for completing the stylobate of the column, you would not have used that surplus for this work of preparing the pedestals?—No, I would not. But there could not possibly have been a surplus, because the amount was entirely appropriated when the vote was granted.

241. Do you not think that it may lead to some inconvenience, if two charges so nearly of the same character can go to two different votes, particularly when one vote is a general one?—I do not see much difficulty in deciding the point, and I think that if there were a difficulty, and a doubtful case arose, the right course would be to uphold the officer charged with the expenditure who has used his best discretion, and not, when he has used his best discretion, and when what he has done can be well defended, to reverse his decision, and require the House of Commons to take a special vote for 8 *l.* 8 *s.* 6 *d.*

242. With respect to the second item, for preparing the Chapter-house at Westminster for the restorations, is there any difference in principle in that case?—There is a special vote for the restoration of the Chapter-house at Westminster; and this vote is still in existence.

243. Then, would it not have been well to have charged the 35 *l.* 4 *s.* 9 *d.* to the Chapter-house vote instead of to the general vote?—The Treasury ruled that it should be charged to the vote for the Chapter-house.

244. Then, the Treasury have consented to the recommendation of the Comptroller and Auditor General in that case?—They concur with the recommendation of the auditor upon that point.

245. Mr. *Sclater-Booth.*] Previous to this special work at the Chapter-house, the Chapter-house could hardly be considered a public building within the meaning of the vote, could it?—I think not.

246. Whereas the Nelson Column could?—Yes.

247. *Chairman.*] We were told last year that the question between the Treasury and the Comptroller and Auditor General as to Bethlehem Hospital would be settled; are you aware how that matter stands?—It has been settled in this way: the proposal was that the net sum receivable

ceivable for materials, after deducting certain expenses incurred at Bethlehem Hospital, should be paid into the Exchequer. At the time that that decision was arrived at, the accounts were not complete, and the Office of Works delayed paying the sum into the Exchequer until they had received and examined the accounts. When the accounts were received, there appeared to be other charges on account of works similar to those in question, and the Home Office agreed, in consultation with the Office of Works, to bear the whole cost of the expenditure. It was charged against the Prisons' Vote, and the gross amount of the proceeds on account of the materials from the Bethlehem Hospital was paid into the Exchequer on the 19th March last.

M. H. Foster, Esq., C.B. — 22 April, 1858.

248. After the date of the last report of the Comptroller and Auditor General?—Yes.

249. So that there is no question outstanding upon that subject at present?—None whatever.

HENRY THOMAS DUNDAS BATHURST, Esq., called in; and further Examined.

250. *Chairman.*] YOU have heard Mr. Foster's explanation with respect to the stylobate of the Nelson Column; do you concur in the view that he has now expressed?—I do not think that the Nelson Column has ever yet been absorbed into the class of "Public Buildings." A vote has been taken from year to year for different parts of the column; and I do not know whether it will become a public building, so as to be chargeable against the Vote for Public Buildings, or whether it will be classed with the statues.

H. T. D. Bathurst, Esq.

251. You mean that, except with respect to this sum of 8 *l.* 8 *s.* 6 *d.*, you are not aware of there having been upon the Public Buildings Vote any charge in connection with the Nelson Column?—No, I am not aware of any other charge for the Nelson Column upon that vote.

252. Could the Audit Office have had any information of the Nelson Column having been, as it were, taken over to the general public buildings' class?—No, we have had no information of that kind.

253. I suppose, if a certificate had been given to you that it had been so taken over, that would have got rid of your objection?—Yes; or if we had seen that a separate vote had ceased to be taken for it.

254. Then that would probably be the best solution of the difficulty?—I think so; it would not be worth while for the House of Commons to vote that small sum.

255. If a similar case should arise again, it would be desirable, would it not, that before any public building, which has been provided for by a special vote, is taken into the general Public Buildings Vote, a certificate of some kind should be given to the auditor that it had become a public building?—Yes; or some statement to that effect.

256. (To Mr. *Foster.*) Do you concur in that opinion?—A statement of that kind might be given; but I should not have thought it necessary, because when the vote for a particular object has ceased to be taken, that fact proves at once that the building has come upon the Vote for Public Buildings.

257. When there is another vote, though not exactly in the same terms, yet really for the same object, that is to say, for the same building, is not there likely to be some confusion if a certificate is not given?—I contend that it is not for the same object; because the vote, in this case, is for expenditure entirely separate from the Nelson Column. One part is for designing in the artist's studio, and the other is for casting in Baron Marochetti's workshop.

258. You mean that the difference that there is between these two is so great as to be greater than the difference between that building and the other public buildings?—It appears to me so.

259. (To Mr. *Bathurst.*) Can you state when the former vote for the Nelson Column came to an end?—I think there has been a vote every year; the grant has been "for completing the stylobate, &c.," of the Nelson Column.

260. But when did that vote cease, to which Mr. Foster alluded as having been the proper one to which this sum should have been charged?—It would only have ceased on the 31st March 1867. The year 1867-68 would be the first in which no vote was taken for anything connected with the Nelson Column.

261. (To Mr. *Foster.*) So that, practically, it is not an old vote; but it has ceased within the time to which this report applies?—It ceased with the completion of the column.

262. Mr. *Sclater-Booth.*] The column has been completed for many years?—(Mr. *Bathurst.*) The expenditure for the column has been defrayed out of a special grant ever since 1849-50; something has been going on every year for a very long time.

263. *Chairman* (to Mr. *Foster*).] Can you state when the vote for which this ought, in your view, to have been charged, if it was not charged to public buildings, ceased?—The Nelson Column was partly built by means of private subscriptions. In 1844–5, 8,000 *l.*, and in 1847–8, 2,000 *l.* were voted towards the expenses of completing the column. In 1848–9, and 1849–50, the sum of 4,800 *l.* was voted specially for the four alti relievi placed on the pedestal. In 1854, the Nelson Column was included in the Public Statues Act of that year (17-18 Vict., cap. 33), and from that date came under the control of the Office of Works, and was, in my opinion, properly included in the item "Public Buildings." The distinct votes for the lions did not commence until the year 1858–9, that is, 11 years after the completion of the column.

FRANK IVES SCUDAMORE, Esq.; and GEORGE CHETWYND, Esq., called in; and Examined.

264. *Chairman* (to Mr. *Scudamore*).] The Audit Office have called attention to the absence of any audit of the Post Office Establishments except the London General Establishment; can you give the Committee, from the Post Office point of view, the history of and the reasons for this absence of audit?—Yes; I shall have to go several years back. In January 1857, when I was Receiver and Accountant General of the Post Office, I reported to the Postmaster General that the independent audit of the Post Office accounts was incomplete, inasmuch as the accounts

F. I. Scudamore, and *G. Chetwynd*, Esqrs.

F. I. Scudamore, and *G. Chetwynd*, Esqrs.

22 April 1868.

of the provincial postmasters, with the vouchers pertaining to them, were examined only at the Post Office, and were not sent on to the Audit Office. I also pointed out that in consequence of the great number of vouchers of small amount pertaining to those accounts, it would be very inconvenient indeed, and difficult, to examine them at the Audit Office; and I suggested that a system of concurrent audit should be extended to the Post Office accounts, and that officers from the Audit Department should attend there from day to day for the purpose of verifying the Post Office accounts, after they had passed through the hands of the Post Office clerks. That Report was sent to the Treasury by the Postmaster General in January 1857, and the Postmaster General expressed his entire concurrence in the views contained in the Report. It was referred to the Audit Office by Sir Charles Trevelyan, I think, on the 13th of February, and the auditors in the course of a few weeks made a Report on it, in which they expressed certain objections to the proposition. Their Report was forwarded to the Post Office, and I replied to their objections in October 1857. My reply was sent to the Treasury in November of the same year. The question then lay dormant until August 1862, when the Auditors of Public Accounts took it up, and, with a view to see how far they could render the independent audit of the Post Office Accounts more complete, asked to be furnished with a detailed statement of the whole system of Post Office Accounts, and with any remarks upon our mode of check that we might think fit to offer. I was called upon to draw up that statement, and in May 1863 it was sent to the Treasury. It was an exceedingly full statement; it described the whole system of Post Office Account, Money Order Account, and Savings Bank Account in great detail, renewed the proposition that those accounts should be subjected to a concurrent audit by the officers of the Audit Department, and pointed out in very considerable detail the mode in which an independent but concurrent audit might be cheaply and efficaciously carried on. The Treasury shortly after that period, in 1864, appointed a committee, consisting of Sir Richard Kirby, Mr. Shepheard, of the Audit Office, and myself, to inquire once more into the whole system of Post Office Account. We drew up a Report, which was based mainly, I think I may say, on the Report I had sent in in 1863; at all events, it described in almost the same terms, and quite the same detail, all the system of Post Office Account, and Sir Richard Kirby and I concurred in a recommendation that certainly the accounts of the provincial post offices could only be usefully and economically examined at the Post Office itself. Mr. Shepheard did not concur in that recommendation, but signed a separate Report, in which he stated that he concurred generally in our views as to the efficiency of the departmental check, but gave certain reasons why he objected to that particular recommendation. That Report was presented, I think, to your Committee, and was published in the Appendix to one of your Reports. The feeling we entertained for a long time certainly was that, as no action whatever was taken upon it, it was not considered necessary that any change in the mode of examination of the Post Office Accounts should take place. At the commencement of this year, or rather on the 30th of January of this year, we received a letter from the Audit Office, saying that, in consequence of the passing of the late Act with regard to the Exchequer and Audit Office, it was necessary that the auditors should examine in detail all the vouchers for payments made out of the Post Office Votes, and asking us to make arrangements for the transmission to the Audit Office of the provincial Post Office Accounts, which, as they stated, had, in accordance with the usual practice, been withheld from them. The question was one of such great difficulty, that we were not immediately able to make any reply; but we have been considering it very carefully, and we can come to no other conclusion than this, that in order to have the vouchers for the payments made from provincial post offices economically, and at the same time effectively, examined, the examination must be conducted at the Post Office itself.

265. Your recommendation, therefore, is now what it was when you were on the joint committee, that the Post Office Provincial Establishments Accounts should be continuously audited by an audit officer in the Post Office?—Yes.

266. As the Navy and Army Accounts are audited by an audit officer in the Admiralty and the War Office?—I should now be disposed to go even further than that, and to submit that the whole of the Post Office Accounts should be subjected to a concurrent audit.

267. Would you have that audit an audit only with respect to appropriation, or would you have it an audit with respect to authority also?—So far as we are concerned it might be with regard to both; we have no objection to either kind of audit.

268. You did not limit your recommendation as a member of the joint committee, nor do you limit it now to simply that amount of audit which is given to the Army and Navy Accounts?—Certainly not. When I first made my recommendation I was thinking solely of authority and responsibility; at that time I never took into account the appropriation audit at all. What I wanted to bring about was an efficient audit of the grounds on which we had made certain payments, and an efficient examination of the vouchers for those payments.

269. That is to say, if the Post Office provincial establishments are to be audited, you would not put them into Schedule B. of the Exchequer and Audit Act, but you would be prepared to apply the Act in its full measure, without either of the qualifying Treasury clauses?—If it were thought desirable.

270. Do you think it desirable?—My opinion is, that the departmental audit is as stringent an audit as you can possibly have, and that is an opinion which Sir Richard Kirby fully shared; but, of course, as an officer of the Post Office, I refrain from saying that our accounts ought not to be subjected to any audit which others may think fit to apply to them.

271. Even supposing the relaxation as to vouchers which may be made under one section of the Exchequer and Audit Act were made in respect of these accounts, you would still, both in respect of appropriation and in respect of authority, apply a strict audit?—Yes.

272. What additional expense, so far as you are aware, would that entail?—If the examination is conducted at the Post Office, there will be no additional expense to the Post Office itself; but if the examination is conducted at the Audit Office, the additional expense to the Post Office will be very considerable.

273. Has

273. Has any estimate been made of how much it would be?—I made an estimate of it in 1863. I then showed, that if it were necessary to send the provincial postmasters' accounts and the corresponding vouchers to the Audit Office, we should have to send from 50,000 to 60,000 vouchers every month, that the bulk of these vouchers would be for extremely small sums, such as a few shillings; and as, of course, we should have to schedule them, and sum them up, and to bring them to a state of complete agreement with the books in which the accounts had been previously entered and balanced, I considered that we could not do that at a lower cost than 900 *l.* a year to the Post Office. I went on to say that, of course, I could hardly form an estimate of what it would cost the auditors to examine them when we had sent them; but if the examination were to be stringent, if they were to go over all our castings and computations, and also compare each item with the voucher for payment, and see that there was the proper authority, I should think it would cost them at least 2,000 *l.* a year to effect it.

274. Could you make any estimate as to how much of that would be due to castings, and how much to comparison with authority?—I could do so, but not offhand.

275. Would it be half and half, or something approaching to that?—The comparison with authority would be the most costly, certainly.

276. On your former recommendation, was any Treasury Minute passed, so far as you are aware?—No; I do not think that the Treasury ever did more in writing than to forward my reports to the Audit Office, but I think the feeling of Mr. Anderson was strongly, that the departmental audit was sufficient, but that if anything more were wanted, it should be effected at the Post Office itself; I think I may say that that was his feeling.

277. Mr. *Algernon Egerton.*] If there was an independent audit, would the departmental audit become unnecessary, or would it be still continued?—We should not give up the departmental audit; it would always be much more stringent than any independent audit.

278. Why so?—Because we are the parties responsible for the payments.

279. *Chairman.*] By departmental audit, you mean departmental examination?—Yes.

280. Before the accounts are passed?—Yes; I think I am right in calling it an audit, because it is effected by people who have no share whatever in the act of payment, or in procuring the authorities for the payment.

281. But it is performed by people who are subordinate to the chief officer, who authorises the expenditure?—Undoubtedly, they are subordinate to the Postmaster General.

282. And who renders the account of the expenditure?—Yes.

283. On the whole, then, your conclusion is, that probably with some modification as to the audit of authority, the army and navy rule should be applied to the Post Office?—It is; that has been my opinion for a great number of years, and I have never seen reason to alter it.

284. The accounts of the Money Order Office in the Post Office have never been audited, I believe?—No, never; that is to say, there has never been an independent audit of them.

285. The examination of those accounts in the Post Office is as strict as the examination of any other accounts, I presume?—Quite; I think you will see that there is a wide distinction between the Money Order Account and the Postal Account, or the account of Post Office expenditure. The public are the real check upon the Money Order Account, because, when we issue a money order, it is simply a cheque to enable somebody to get paid so much in another part of the country, and it must be paid.

286. But if any money orders are unclaimed, there has been as yet no external check upon what becomes of the money, has there?—No; there is always a large amount of outstanding orders and an accruing amount of void orders.

287. And Parliament has no independent authority to tell them what has become of that money?—No.

288. Have you any reason to doubt that those accounts could be audited?—By an examination carried on by independent persons from the Audit Office at the Post Office itself, a useful check, as I have shown in these Reports, might be placed upon our proceedings, but you could do no more. The money orders, as you may perhaps recollect, are something like 9,000,000 in number in the year; it would be really going over the whole accounts again, and incurring the whole original cost again to subject them to any audit out of the Post Office.

289. But would there be any difficulty in an external officer, that is to say, an audit officer, carrying on his business in the Post Office, verifying the unclaimed monies by the accounts of the receipts?—There would be no difficulty whatever. I should think that one officer working only a few days in a month could effect a very useful check upon the Money Order Account.

290. The expenditure connected with the Money Order Office is verified, I presume?—Yes, that is a part of the Post Office expenditure.

291. So that the failure to audit the accounts of the Money Order Office really means a failure to audit their revenue account?—Yes, their account of the transmission of money for the public.

292. It comes into the same category as an imperfect audit by external officers of any other branch of the revenue?—Yes.

293. You, however, see no difficulty yourself in having a complete audit?—No; I have pointed out in one of these Reports the way in which it might be effected. I do not mean that any independent officers should go over again, in detail, the issue and payment of money orders; but I mean to say that they could derive a certain knowledge, that we have paid to the public as much as we have received from the public; and that we have disposed in the authorised manner of the difference.

294. I suppose you would not have the sums received by way of commission re-audited?—Yes; nothing would be easier than for an independent auditor to satisfy himself from month to month that we had accounted for the money order commission.

295. And that the amounts were according to the regulations existing at the time?—Yes; nothing would be easier than for any independent auditor to satisfy himself of it. I do not say in detail, but he might have such a certainty as would be quite satisfactory to your Committee.

296. Is there any audit of the Revenue Accounts at the Post Office?—We receive our postage stamps from the Inland Revenue Office, and

F. I. Scudamore, and *G. Chetwynd*, Esqrs.

22 April, 1868.

and the auditors of Public Accounts can ascertain from the Inland Revenue Office what postage stamps they have charged to us.

297. Do they do so?—Yes, I believe so.

298. With respect to cash, is there any audit?—With respect to postage paid in money on letters, there is no independent audit, nor do I think there could be, because I suppose we have 8,000 letter bills a week, upon each of which there may be some trifling amount of postage.

299. You do not think that any external officer could satisfy himself that the amount stated to have been received in the bills, had come into the Post Office revenue?—I think that any external officer could satisfy himself, that the amount brought to account by each postmaster, his account being vouched by letter bills, had passed into the Post Office ledgers, and been daily aggregated; there would be no difficulty in that.

300. But you do not think that he could carry on an independent examination of each postmaster's account?—No, nor would it be worth while to have that done; the total amount is very small, it is not above 100,000 *l.* a year, and it is decreasing every year.

CHARLES LISTER RYAN, Esq., EDWARD WALLWYN SHEPHEARD, Esq., called in; and Examined.

C. L. Ryan, and *E. W. Shepheard*, Esqrs.

301. *Chairman* (To Mr. *Ryan*).] YOU are Secretary to the Comptroller and Auditor General, are you not?—I am Secretary to the Exchequer and Audit Department.

302. (To Mr. *Shepheard*.) You are the Inspector of the Post Office Accounts?—I was so until lately, but I have now left the office.

303. (To Mr. *Ryan*). Have you heard Mr. Scudamore's evidence with respect to the audit of the provincial establishment expenses in the Post Office?—Yes.

304. Have you any remark to make upon the recommendations which he has made?—I think that the Exchequer and Audit Department would raise no objection in principle to an independent examination at the Post Office, provided that a full examination was conducted there with reference to vouchers and authorities; but I should not be prepared, on behalf of the Comptroller and Auditor General, to express any opinion in favour of limiting the examination only to that given to the Army and Navy Accounts; if I am to understand it to be Mr. Scudamore's opinion that it should be so limited.

305. There are two limitations, if I remember right, practicable under the Exchequer and Audit Act: one is the placing of the account in what is called Schedule B., and the other is only dispensing with a certain amount of voucher examination?—Yes.

306. In your opinion, the Department would be unfavourable to either of those powers being exercised by the Treasury with respect to the Post Office Accounts, if a continuous audit was carried on?—It is not exactly that. The limitations in the Exchequer and Audit Act are, first, by the 29th section, under which the examination of accounts placed in Schedule B. is confined mainly to an appropriation examination; and, secondly, under section 30, by which the castings and computations of the vouchers are authorised to be dispensed with. I think that where accounts are rendered as the Post Office Accounts have been rendered, there would be no objection whatever to dispensing with the castings and computations; but I think there might be an objection on the part of the Exchequer and Audit Department to limiting the examination of the Post Office Accounts only to an appropriation examination, such as is given to the Naval and Military Accounts.

307. Then you really do concur with Mr. Scudamore, who sees no objection, from his point of view, to a complete examination of the Post Office Accounts continuously by an audit officer in the Post Office, barring the castings and computations?—I am not quite prepared to say that, without understanding distinctly what the audit officers would have to do in the Post Office; but, in principle, I see no objection to it. The only objection we feel in the Exchequer and Audit Department to placing officers outside it, is the difficulty of superintending them, and keeping a strict supervision on behalf of the head of the office over their work. If that is properly arranged for, I think we might extend the system of employing clerks in the Post Office for the examination of the accounts of the provincial establishments; but I do not wish to limit the amount of examination to be given there to that which is given in the case of the Army and Navy Accounts.

308. (To Mr. *Shepheard*.) You were a member of the Committee which looked into this matter, I believe?—I was.

309. You were the minority of the Committee who wished for an audit at the Audit Office?—I differed only upon a single point. I quite concurred with my colleagues in that Committee respecting the very excellent and well-arranged examination which the whole of the Post Office Accounts underwent at the Post Office itself. It seemed to me as perfect a check as could be established on behalf of the Postmaster General, as between him and his sub-accountants; but the Postmaster General being himself the accountant responsible for the expenditure, and all his comptrollers and check officers being under his own power and regulation, there was no audit as between the Post Office and either the Treasury or the House of Commons, except that effected by the Audit Office, which was comparatively limited and imperfect, as already stated to the Committee on former occasions.

310. After the explanation that you have heard to-day, do you still see any objection to an audit in the Post Office by an officer of the Auditor General?—I think that an officer or officers there would be perfectly capable of conducting such an examination, but some such danger as was alluded to by Mr. Ryan might attach to it possibly. We will suppose that a check officer, an Examiner, is sent to the Post Office to effect an examination contemporaneously with the transactions, that is to say, a concurrent examination, he would, I presume, naturally be seated by the side of an officer who was posting the books at the time, and if any difficulty occurred, they would practically in all probability confer together and come to an agreement. Something of this sort would pass: "What do you think of this?" "Oh, it will do very well." "You would pass it, then?" "Yes, I should pass it." The examining clerk might become practically the final auditor, for the

the want of a superintending officer on the part of an independent office.

311. You give that opinion from *à priori* considerations rather than from experience, I presume?—I have had no experience, because none of our officers have been employed in that way or without superintendence.

312. Have you ever heard that that difficulty has been experienced with regard to the Army and Navy Accounts?—I have never heard of it; but the examination of the Army and Navy Accounts has been conducted under the immediate and local superintendence of a superior officer, namely, the Inspector of Naval and Military Accounts.

313. Then, if the superintendence in conducting the examination of the Post Office Accounts were as efficient as it is in Mr. Vine's case, your difficulties would be removed, I suppose?—My difficulties would be removed in that case.

JAMES BEEBY, Esq., called in; and Examined.

314. *Chairman.*] MR. SEELY asked you, at the last meeting of the Committee, whether there was any other instance at Chatham of money being charged for the extension works, and money paid to the same person being charged to the ordinary Vote, and you said you had some recollection of the circumstances, but you could not give the facts; can you do so now?—I am able to do so now. There is an allowance to the superintending civil engineer, Mr. Bernays, of 55 *l.* a year, which is charged to the Vote for the extension works.

315. Mr. Bernays already being a salaried officer at Chatham, and his salary being charged in the Establishment Vote?—That is the case.

316. What were the circumstances of that apparent irregularity?—The charge was made at the recommendation of the director of the works, who considered it of a temporary character, and thought that therefore it should be charged to the works and not to the Salary Vote, as not giving the officer a claim to pension.

317. Could he not have been paid out of the Establishment Vote without a claim to pension arising?—I think he might, if there had been a record made to that effect.

318. Is it your opinion that that transaction was very regular?—In my own opinion I should have preferred that the allowance had been charged with the salary.

319. You do not put it upon the same footing as Mr. Scamp's case?—In the case of Mr. Scamp, it was a single sum paid as a gratuity. This is an annual allowance; I draw a distinction between the two.

320. Then you would say that where a gratuity was given as a part of the expense of a work, that might properly be charged upon the work itself, but where an officer already in the service has a temporary increment to his salary that had better appear in the Establishment Vote?—I think so.

321. Is it the rule in all other cases?—There are other exceptional cases similar to the case of Mr. Bernays.

322. Can you state them?—Mr. Woods, the Superintending Civil Engineer at Portsmouth, has an allowance also charged to the extension works there. Mr. Welch, the superintendent of the Coast Guard cruisers, has an ditional allowance charged under Vote No. 10.

323. What is the Vote No. 10?—It is for naval stores; in section 2, there is an item for superintending contract work.

324. Is Mr. Welch employed in superintending contract work?—He is.

325. Is there any other case?—There is another one, the case of Mr. Luke, the surveyor of contract work in the Department of the Controller of the Navy, who receives an allowance similarly charged for the same reason.

326. Those are cases where there is a distinct Vote for those allowances?—There is a distinct Vote under the establishment.

327. But in the other cases the Vote is for the works, and not for their superintendence, and therefore you think that the extra allowance ought not to be charged on it?—I think the extra allowances in the cases I have mentioned, should be charged where the salaries of the officers are provided.

328. Then do I rightly understand you to say that, in Mr. Luke's case, his allowance, which has been charged upon the Vote for that particular class of superintendence, should not have been so charged?—I think it should have been charged with his salary.

329. In that case, the Vote for the superintendence of contract work would have been something less than that superintendence really cost, in consequence of an officer paid out of another Vote conducting it?—That would be so.

330. That, I presume, you would wish shown in a note?—Yes, I should wish it to be so shown.

331. But you think that the principle is a valuable one, that a salaried officer on the establishment should not receive anything except what appears upon the face of the Establishment Vote?—Quite so.

332. Mr. *Howes.*] Would not that necessarily be followed by a claim for retiring pension or superannuation?—Not if the allowances were granted on the condition that it was not to give a claim to a pension.

333. It would make that condition necessary?—It would.

334. *Chairman.*] I suppose, even now, charged as it is, some such condition has been stated to the officer, in the grant to him?—I am not aware of that myself, because the case arose in the Department of the Director of Works; but I believe there is that understanding, and that is the reason why these allowances have been so charged.

335. Mr. *Howes.*] That is the reason, in fact, why the change has been made in this particular manner, to avoid the possibility of a claim for superannuation or retiring allowance?—I understand so.

Wednesday, 29th April 1868.

MEMBERS PRESENT:

Mr. Childers.	Mr. Liddell.
Mr. Algernon Egerton.	Mr. Pollard-Urquhart.
Mr. Hankey.	Mr. Seely.

HUGH C. E. CHILDERS, Esq., IN THE CHAIR.

WILLIAM GEORGE ANDERSON, Esq.; JAMES BEEBY, Esq.; HENRY WILLIAM ROUTLEDGE WALKER, Esq.; and FRANCIS ALFRED HAWKER, Esq., were called in; and Examined.

W. G. Anderson, J. Beeby, H. W. R. Walker, and *F. A. Hawker,* Esqrs.

29 April 1868.

336. *Chairman* (to Mr. *Anderson*).] You are the Assistant Comptroller and Auditor under the Exchequer and Audit Act, are you not?—I am.

337. You drew, I believe, the Report on the Greenwich Hospital Accounts, which is signed by the Comptroller and Auditor General?—This is the Comptroller and Auditor General's Report upon the Greenwich Hospital Accounts for the half year ending 31st March 1866.

338. That is the first half year in which the Act came into operation, is it not?—It is the first account rendered under the Act.

339. You complain, in the first instance, that the Capital and Income Accounts have not been prepared in accordance with the obvious meaning of the 47th section of the Greenwich Hospital Act of 1865?—Yes.

340. Will you state to the Committee in full what the exact purport of that objection is?—The accounts are neither accounts of the sums actually relating to the year, nor accounts of the actual receipts and payments of the year. The principle which is generally recognized in the preparation of all public accounts now is, that they shall contain nothing but the actual receipts and payments within the period to which the account relates. That is the case with regard to the Balance Sheet of the Income and Expenditure Account of the Treasury; it is the case with regard to the account which is now before this Committee for the Consolidated Fund Services, and it applies also to every account, and to every Vote included under the general term "Supply Services." Therefore the principle which applies to the whole of the public accounts now is, that all statements for Parliament of receipt and expenditure shall be accounts of actual receipt and actual expenditure within the period of the account. These accounts have not been so prepared. There is nothing in the Act which exempts the Greenwich Hospital Accounts from that principle, and the Comptroller and Auditor General conceives that unless there is some specific authority in the Act of Parliament for departing from the general principle which regulates all other accounts, it is a matter which he is bound to report to Parliament.

341. (To Mr. *Hawker*). Is it not the fact that the 47th and 48th sections of the Greenwich Hospital Act prescribe that the account shall be rendered precisely as the accounts for naval services are rendered?—The 47th clause of the Act requires that the Greenwich Hospital Capital and Income Accounts shall be made out (as the Comptroller and Auditor General conceives), and be audited as nearly as possible in the same manner as the accounts of the Woods and Forests. The following clause of the Act, Clause 48, enacts that the Appropriation Account, the Vote Account, shall be prepared and examined upon the same principle as the accounts of the Navy.

342. (To Mr. *Anderson.*) So that the Expenditure Account against the Vote is to be treated precisely as the Account of any other Naval Vote?—Precisely.

343. And the receipt, and the charges on that receipt which are not voted, are to be treated precisely as the receipt and the charge of the Woods and Forests?—I believe the Act does not distinctly state that the Accounts shall be prepared in that way. I think it states that they shall be audited in the same manner as the Accounts of the Land Revenues, and of the voted services. The inference from that is that if the Accounts are to be audited in the same manner, they are to be prepared upon the same principle.

344. Have you a copy of the Act with you?—Yes.

345. Perhaps you would refer to the 47th and 48th sections, the effect of which you have just stated?—The 47th section is that "The Accountant General of the Navy shall annually prepare and submit to the Commissioners for auditing the Public Accounts statements of the receipts and expenditure of the capital and of the income derived from the lands and property held for the benefit of Greenwich Hospital; and the Commissioners for auditing the Public Accounts shall audit the same as nearly as may be in like manner as they audit

audit the accounts rendered by the Commissioners of Her Majesty's Woods, Forests, and Land Revenues."

346. That is the 47th section?—Yes; that is all that relates to the account. The 48th section says, "The accounts of all money provided by Parliament for any of the purposes of this Act shall be audited and allowed in the same manner as the accounts of money granted and expended for naval services." We have nothing to say as regards the 48th clause, because it has been strictly complied with. The account of the expenditure of the Vote has been prepared in strict conformity with the principle adopted in the preparation of the Naval Account. It is with regard to the other account, in which a different principle has been adopted, that the objections arise.

347. Then your objection is not to the account of expenditure as against the Vote, but to the Capital and Income Accounts of Greenwich Hospital proper?—Yes, our objection is not against the items of the account, but against the principle upon which the account has been prepared. That is, that transactions relating to a subsequent year are introduced into an account for a prior year to which they do not relate.

348. Do I rightly understand you, then, to mean this, the accounts of the expenditure which are in the first instance charged upon public monies have been properly rendered and properly audited; but the account of the Greenwich Hospital funds, on one side of which that expenditure comes in in gross as a transfer, are not accounts of the cash transactions of the half year, but are accounts of the income and expenditure for the service of the half year?—That is the objection in the main; but the account itself has not been prepared according to the principle which the Act of Parliament has laid down.

349. We may put out of the question at this moment the audit of the account of expenditure in the first instance charged upon public monies as being correct?—The application of the Vote for Greenwich Hospital has been correctly accounted for as a Vote; but the account of the Capital, and the account of the Income (the Vote being one of the items of the Income Account), have not been prepared in conformity with the intentions of Parliament.

350. In other words, the Appropriation Account has been properly rendered, and properly audited; but the Capital and Income Balance Accounts have not been properly rendered in your opinion?—Precisely so.

351. (To Mr. *Beeby*.) What answer have you to give to that?—As the 51st clause of the Greenwich Hospital Act prescribed certain transactions that were to take place after the termination of the financial year, such as the recouping to the Consolidated Fund of the amount paid out of the Votes in the first instance, and the payment of the 15*l*. per head, between the number of pensioners borne and 1,400, and also the investment of the surplus balance according to the directions of the Admiralty; and as all those transactions could not take place till after termination of the financial year, and yet appeared to be necessary to be included in the account, in order to give it completeness, the Admiralty considered that according to what appeared to be the intentions of the Act we were right in closing the account in the way we have done.

352. Then you think, differing from the Audit Department, that the capital and income balance accounts, excluding all question of appropriation, ought to be rendered for the service of the period, and not to be cash accounts of the period?—Quite so, in order to include those transactions which were prescribed by the Act of Parliament to take place.

353. Supposing Mr. Anderson's view is considered to be the correct one, what inconvenience would that cause, if any, to the Admiralty?—It would not cause any inconvenience; we shall only lay an account before Parliament which will not, it appears to us, be so satisfactory as it is in its present form.

354. But how is it possible for you to state a balance at the end of the half-year, which I think you do, both in the income, and in the capital account, if that balance cannot be verified by the actual balance at that time?—We should state the actual balance as a cash balance, and we must explain those transactions that have taken place afterwards in a note.

355. Did you do that in either the capital or the income account as laid before the auditors? No, there was no note; but in the manner in which we closed it no note was necessary; it explained itself, because we had included the transactions which appeared to be intended to be so included.

356. Do I rightly understand you to say that if the practice that you have followed in this half year was to be the established practice, it would be necessary that the balance stated on each account should be reconciled with the actual cash balance in a note?—Yes, exactly so; in a note.

357. And you consider that it would be better to do that, introducing the expenditure of the year, as afterwards adjusted with the Consolidated Fund, rather than to leave that expenditure to be brought into the following years' account?—I do.

358. (To Mr. *Walker*.) Do you concur in that view?—I would just observe, that there is no practical difficulty whatever in keeping the whole cash balance for the year, for the six months, or for any given period, quite distinctly appreciable by the records in our books, no matter how many transactions may be subsequently posted against that particular year, because we keep the accounts by the year, and not by amalgamation: therefore all those transactions coming in subsequently, but as we conceive essentially appertaining to the year, and forming a component part, as we conceive, of the integrity of the Greenwich Hospital Accounts, and the Greenwich Hospital Account being in its very nature an account recouping the Consolidated Fund for the payment of Capitation Grants, and so forth, those circumstances necessarily take it out of the category of balances of mere fixed payments to which the Woods and Forests and the Works Departments Accounts belong.

359. (To Mr. *Anderson*.) Is your objection to the account an objection in form, as being opposed to the words of the Act, or is it an objection in principle, as being an inconvenient way of stating the account?—It is an objection in principle, that the accounts for a particular period should be submitted for audit not containing the

W. G. Anderson, J. Beeby, H. W. R. Walker, and F. A. Hawker, Esqrs.

29 April 1868.

W. G. Anderson, J. Beeby, H. W. R. Walker, and *F. A. Hawker,* Esqrs.

29 April 1868.

transactions of that particular period. Allow me to refer to the account itself to explain what I mean; the Capital Account begins with the balances; now these are the actual balances which existed on that day when they are stated to have been taken up, namely, the 1st of October 1865. But if you take the balances at the close of the account, they are not made up upon the same principle. Thus the account is at the very first starting inconsistent with itself. The next item is the loans; that we do not object to; but with regard to the produce of the sale of stock, we find not only sales of stock which had taken place within the period of the account, but the produce, according to this account, of a sale of stock which took place in March 1867, the account ending in March 1866. They then go on to a further purchase of stock: you find an entry of the purchase of 5,479 *l.* 9 *s.* of stock, which was not purchased till twelve months after the account was closed; therefore it cannot relate to the account, and it produces a false balance. On the opposite side, you find that on the 2nd March 1867 they purchased 5,479 *l.* 9 *s.* stock, that has no relation to the account ending March 1866. And again, when we come to the cash, there is a payment of cash on the 13th March 1867, of 1,283 *l.* 2 *s.* 2 *d.* for the purchase of stock which was taken out of the account twelve months after the account was closed. An account made up upon that principle is, I think, indefensible. It is impossible to test the balances of it. If you can shift the transactions of the different years, and put them back in that way, there is no possibility of properly auditing an account. Now, I will take up the Income Account in the same way. The balances are perfectly correct at the starting of the account. I have nothing to say to that, but they are totally incorrect when you come to the close of the account. The Admiralty state that they wish to prepare an account of the transactions relating to the period of the account, whether the moneys were actually realized or not, because if they were not realized they were due, and still belong to that account. I will take them upon their own principle. The item I take first is, "Rents of the Hospital property at Greenwich and the Isle of Dogs, 2,919 *l.* 19 *s.* 9 *d.*," and there are also the rents of the Northern Estates. Now, those are the sums actually received in the year, not the rents actually due in that year. Therefore the Admiralty are inconsistent with themselves. That vitiates the account altogether, even if you take their own principle. Then, when we come to the credit side of that account, we find the repayment to the Consolidated Fund stated to be 65,949 *l.* They state that they paid that over to the Consolidated Fund in the year, or at least they have charged it in the account of the year, ending 31st March 1866. When I refer to the Treasury accounts, I find no such sum in the accounts for that year. Now, a mere transfer of money from one hand to the other, as between two departments, surely ought to appear in their accounts on the same day. But here a whole twelvemonth elapses between the dates when the two departments bring the same transfer to account. These discrepancies the Comptroller and Auditor General has had under his serious consideration, and he thinks that they vitiate the account altogether. It is not one which he can possibly receive and pass.

360. I see, on referring to the two accounts, that in the Capital Account the items for the purchase of 1,283 *l.* 2 *s.* 2 *d.* of stock on the 13th of March 1867, and for the purchase of 5,479 *l.* 9 *s.* of stock on the 2nd of March 1867, are omitted on the receipt side of your account as compared with theirs, and also the transfer from the Income Account of 5,000 *l.*?—Yes.

361. And that on the other side the account agrees, except that the corresponding cash for the purchase of stock on the 13th of March, 1,283 *l.* 2 *s.* 2 *d.*, is omitted?—Yes.

362. And the 5,000 *l.* transferred is omitted?—Yes.

363. These are the only differences between your account and their account?—Those are the only differences that occur in the Capital Account, and the reason for the omission of them in the Comptroller and Auditor General's Account is simply that they were transactions which related to another year's account, which has not yet been rendered.

364. In the Income Account the receipt side agrees as the Admiralty state it, and as you state it, the total being 90,423 *l.* 9 *s.* 11 *d.*?—Yes.

365. But, on the other side, they have included the repayment to the Consolidated Fund on account of the Greenwich Hospital expenditure of the half year, and the payment to the Consolidated Fund on account of the 15 *l.* a head, and the transfer to the Capital Account of the 5,000 *l.*, but you exclude those sums?—We exclude all transactions which do not belong to the period of the account. The difference between the Comptroller General and the Admiralty is one of principle; all these transactions may be perfectly correct, if they are brought to account at the right time; they are quite wrong in being introduced in an account to which they have no relation as to the period.

366. Then it is strictly correct to say that the account as prepared by the Admiralty, that is, the Appropriation Account, shows the actual transactions of the year in respect of the Vote, and that they have carried into the Capital and Income Account all the consequent entries, although those actual entries were made after the end of the year?—Yes, they have included in the Capital and Income Accounts of the year, ending in March 1866, transactions which belong to the accounts of the year ending in March 1867.

367. Those transactions, however, all having reference to the results of the Appropriation Account of the Vote?—No doubt they have some connection with the year; but as they did not take place within the year, they cannot properly be included in the account of the year.

368. The distinction between you is that they say that all the consequent transactions ought to be considered transactions of the year, whereas you say that all the consequent transactions ought to be considered transactions of the period in which they were actually passed through the books?—Yes, certainly. We have no other way of testing our balances unless we keep the accounts upon that principle. This is a principle which the Comptroller and Auditor General contends for as one of universal application to public accounts.

369. I have correctly stated, I think, what is the ultimate difference between you?—Yes, perfectly.

370. With respect to the Woods and Forests Accounts,

Accounts, is the principle strictly followed of the Capital and Income Account stating the transactions of the period?—That principle is strictly followed in that case.

371. You would therefore apply the rule of the Woods and Forests Accounts, which includes on the payment side some matters voted and some matters not voted, to the Greenwich Hospital Account, which also includes some matters voted and some matters not voted?—I would apply the same principle to both accounts. I think the Act intended that by referring to the Woods and Forests Accounts.

372. (To Mr. *Beeby.*) Have you any further answer to make to that?—With reference to the inconsistency in the account itself, in consequence of the balances at the beginning being the cash balances, and not being so at the end, that is the result of our including the consequent operations in the way we considered to be in accordance with the intentions of the Act of Parliament. It is the effect of the introduction into this Act of a new system of accounts, that leads to the inconsistency.

373. But if the rule were laid as Mr. Anderson has stated it, would you in subsequent years find any difficulty in applying it from year to year?—There would be no difficulty in carrying it out upon that principle as a cash account.

374. Do you not feel the inconvenience of your practice involving, as you admit it would, a distinct foot-note of reconciliation between the accounts?—None whatever.

375. Why not?—As has been stated, we can state the cash balances. We have the cash balances on record, and those transactions which took place after the period of the account, and which are on record, are only three in number. The principle of charging an expenditure back to the year in which it relates, is not a new one in the Public Accounts, because the Navy Accounts themselves have been kept on that principle.

376. But has not that principle been given up altogether now?—It has.

377. Was not that principle given up in accordance with a distinct understanding that it should be discontinued, not only with respect to the Army and Navy Accounts, but also subsequently with respect to all the Civil Accounts?—Quite so; I quite agree with the principle laid down by Mr. Anderson. The only point which struck us at the Admiralty was that this was a very peculiar account, differing from the accounts of the Woods and Forests, inasmuch as there are no transactions prescribed with regard to the Woods and Forests similar to some of those required with regard to the Greenwich Hospital, such as the recouping of the Consolidated Fund. I am not aware of any other account in this country which is kept upon the same principle as this.

378. There is, in fact, no account except this one, where the fund is charged with expenditure under the general control of Parliament, is there?—I am not aware of any.

379. Mr. *Pollard-Urquhart*] Would not it be very hard for you to give a strict Appropriation Account in any other form than this?—I consider that the account would not show the winding up of all transactions as required by the Act of Parliament, unless it was prepared in this manner.

380. (To Mr. *Anderson.*) The account would not show what had been done with the money received from the Vote and otherwise, unless it was prepared in this manner, would it?—The voted monies have been properly accounted for. No objection has been raised against that account, because it is prepared in strict conformity with the Act. It is with regard to the Capital and Income Accounts that the question arises. This question of the principle of making up public accounts has been under discussion, and has been brought before Parliament for the last century in a great number of reports. It was formerly the practice to keep the accounts open for years. You never could get a public account closed. The voted monies were kept sometimes for 10 or 20 years; the balances were never surrendered. In 1832 a great step was taken by Sir James Graham, when he altered the first principle of the Appropriation Act. The principle he introduced was one which had been recommended to Parliament over and over again. I will give the Committee a few of the Reports in which the question has been discussed, and in which recommendations have been made to Parliament enforcing the principle of accounting only for payments actually made within the year. In the 12th Report of the Commissioners in 1784 (pages 171 and 173), they maintain that no public accounts are worth anything which are not founded upon actual payments. This was a Report, not of a Committee of the House of Commons, but of a commission appointed by Parliament to inquire into gross abuses which existed in the public accounts in those days. In the 21st Report of the Select Committee on Finance in 1797 (pages 16 and 18), they again enter into the question of keeping open public accounts, and they recommend that the principle of actual payments should be the basis of all accounts of expenditure laid before Parliament. In the 10th Report of the Committee on Public Expenditure, in 1810 (page 163), there is the same recommendation. In the 14th Report of the Commissioners of Military Inquiry in 1811 (pages 263 to 270), the same subject is again taken up. In the 8th Report of the Select Committee on Finance, in 1818 (page 72), they again recommend actual payments as the basis of our public accounts. In the 3rd Report of the Select Committee on Finance, in 1819 (page 10), the same recommendation is repeated. The subject was also fully discussed in the 4th Report of the Committee of Inquiry into the system of Account and Audit in the Ordnance Department, composed of Sir William Herries, who was the head of the Audit Board; Mr. Brooksbank, who was the head of the Finance Department of the Treasury, and a very eminent public servant, Mr. Seth Thomas, of the Ordnance Department, and myself. The first three gentlemen are dead; but I refer to this Report and to another, the 6th Report, made by the same gentlemen, dated the 6th day of December 1845, in which this subject was fully discussed, and the same recommendations were repeated. In consequence of those recommendations, the Naval Votes were first all brought under that principle; that is to say, moneys were granted for the sums which should come actually in course of payment during the year. The same principle was extended afterwards to the War Office and the Ordnance Department; and it is only within the

W. G. Anderson, J. Beeby, H. W. R. Walker, and *F. A. Hawker,* Esqrs.

29 April 1868.

last three or four years that the principle has been carried to completion, by putting all the Civil Services on the same principle, that is, that the moneys granted shall only be applied to services which are actually paid for during the year, and that any moneys which remain unexpended at the close of the year shall revert to Parliament for fresh appropriation. All the expenditure included as permanent charges upon the Consolidated Fund Accounts has been always so accounted for, and it was the inconsistency which existed between the different branches of the public accounts which led to those changes. Now we have arrived at a complete account, in which both sides are uniform, consisting of actual transactions; and this Greenwich Hospital Account is the first attempt during recent years to depart from that principle. I quite agree with the report of the Comptroller and Auditor General: I consider that not only is the principle followed in this Greenwich Hospital Account inconsistent with the proper mode of accounting for public moneys, but it is inconsistent with the Act itself.

381. Mr. *Seely.*] When was the Greenwich Hospital Act passed?—The Greenwich Hospital Act was passed in July 1865.

382. It prescribed that there should be an annual audit of the accounts, did it not?—The Act requires that the accounts shall be rendered for audit annually by the Accountant General of the Navy.

383. When was the first account rendered for audit?—The account of the capital and income for the first half year, to the 31st March 1866, was rendered to the Audit Office for examination on the 21st of August 1867; but the vouchers relating to it were not furnished, and therefore the account was of no value for purposes of audit. Those vouchers were not rendered to us till the 23rd of November 1867.

384. (To Mr. *Beeby.*) Why were not those vouchers rendered in accordance with the Act of Parliament, and all the accounts submitted in due form?—There was a long correspondence, prior to August, with the Audit Office, as to the principle upon which the account was to be audited. The reason why the account could not be rendered till August was because we had not agreed upon the principle upon which it was to be audited; that is to say, whether it was to be audited by the Audit Office or at the Admiralty; nor had we agreed as to whether the audit was to be an audit of detailed examination, or an appropriation audit only. Those were the circumstances that delayed the rendering of the account to the Commissioners of Audit until the 21st of August 1867.

385. Was any opinion taken by the Admiralty upon that point?—A correspondence took place between the Admiralty, the Auditor General, and the Treasury.

386. Was any opinion of the law officers of the Crown taken?—Not upon that point. (Mr. *Anderson.*) I do not think that there was any question which involved the necessity of a legal opinion at all.

387. Mr. *Seely* (to Mr. *Walker*).] Was there any opinion taken of the law officers of the Crown upon that question?—Yes; in consequence of there being something like an irreconcileable difference between the Admiralty, the Comptroller and Auditor General, and the Treasury, it was considered advisable, first of all, to ascertain whether, under the provisions of the Exchequer and Audit Act, the basis of the audit examination should be merely one of appropriation or one of detail; that is to say, whether it should be similar, in fact, in extent to that which is undergone by the Admiralty accounts. The counsel to the Admiralty was consulted upon that point. He did not consider that the provisions of the Exchequer and Audit Act admitted of its extension to the Greenwich Hospital accounts, inasmuch as there is a special clause excepting the Greenwich Hospital Act from the provisions of the Exchequer and Audit Act. In consequence of that opinion, the Admiralty submitted to the Treasury that a Bill should be brought into Parliament with a view of modifying the clauses which were considered by the Comptroller and Auditor General to require the audit to be one of detail, and not one of appropriation only. The Treasury did not acquiesce in that opinion. In consequence of that, the vouchers, by mutual agreement of the Audit Office and the Admiralty, were forwarded for examination to the Audit Office, as you have heard. The delay arose, first of all, from the very long correspondence as to what should be the basis of the audit; and secondly, the matter was further postponed by bringing in the opinion of the law officers, which necessarily occupied some little time, and subsequently the Treasury wrote to the Admiralty, requesting that a communication might be entered upon between the Admiralty and the Comptroller and Auditor General, with the view of facilitating the arrangement of a basis of audit; and upon that we proceeded, and the vouchers were eventually sent to the Commissioners of Audit.

388. Do you think that that is a satisfactory explanation of your not complying with an express Act of Parliament?—In what do you consider that we have not complied with the Act of Parliament?

389. The Act of Parliament expressly enacted that the accounts of Greenwich Hospital should be audited by the Commissioners, of Audit, after the manner in which they audit the accounts of the Woods and Forests and other Departments?—The impression left on my mind, having acted in the capacity of Secretary to the Commission upon the recommendation of which the reorganization of Greenwich Hospital took place, was that it was never intended to subject the account to a duplicated detailed examination.

390. I think you stated that an opinion of the law officers of the Crown was taken; what was that opinion?—The opinion of the law officers of the Crown was that, without a modification of the terms of the Greenwich Hospital Act, excepted as it is from the operation of the Exchequer and Audit Act, the audit could not be limited to an appropriation audit, and therefore it was thought advisable to modify the clause of the Greenwich Hospital Act, with a view to limiting the audit to appropriation, and not including a detailed examination.

391. And the Admiralty did intend to bring in a Bill to alter it?—They did.

392. But they did not do so?—They did not, because the Treasury did not acquiesce in the proposal.

393. These accounts then are to some extent

tent assumed, are they not?—No, they are actual.

394. Is there no money entered as received which is not paid?—No, none whatever; the transactions included in that account are exclusively confined to those which relate to the operations of the year. The objection taken to them is that, in recouping certain services, from the very necessity of the case we were compelled to do it at a date subsequent to the close of the year on the 31st of March. I submit that there is an entire difference between a redemption of the liabilities properly appertaining to the year, and continuing to apply the Votes indefinitely to services that come in course of payment subsequently.

395. This account purports, I think, to be an Account of the Receipts of the half year ending the 31st of March 1866, does it not?—Yes; it is an Account of the Receipts and Expenditure of the Capital and of the Income of Greenwich Hospital for the half-year ended the 31st of March 1866.

396. Is there any money included in the account which was not received on the 31st of March 1866?—Yes, there is some.

397. Then to some extent it is an assumed account?—We purposely included transactions occurring not within, but for or on account of the period of the Account.

398. Will you answer the question?—To that extent it is not an account of the receipts within the year.

399. (To Mr. *Anderson.*) Have you not to receive vouchers for the accounts that are submitted to you?—All the vouchers for this account were rendered, as I stated before, in November 1867. The vouchers for the receipts in question were rendered, but they were vouchers obtained subsequently to the close of the year, and therefore did not belong to that year. They were not vouchers of transactions of the year ending 31st of March 1866.

400. It was not possible to produce a voucher for a payment that had not been made, or for money that had not been received?—No, in that sense it was no voucher; but the item was vouched by sending a stock receipt, which ought to have been a voucher to the subsequent year's account.

401. Then your strong objection is, that this does not give the actual facts as stated in the account?—That is the objection to this account, that it contains facts which were not facts at the date of the close of that account.

402. *Chairman.*] For instance, the produce of 1,283 *l.* 2 *s.* 2 *d.* of stock sold on the 13th of March 1867, is taken in as a receipt of the year ending the 31st of March 1866?—Yes, precisely.

403. Though, as a matter of fact, the only connection between that item and that year is that it is an adjusting investment on the Capital Account of the year?—Yes; and it leads also to this inconsistency, that the stock itself is shown to have been parted with in the account ending 31st March 1866, when it was actually existing in the books of the bank at that date.

404. Mr. *Hankey.*] That item which the Chairman has alluded to as included in the receipt of the year ending 31st of March 1866, does not appear to have been realized till the 13th of March 1867; how could you possibly make an audit of such an account, agreeing with the heading by which the account is described as being "An Account of the Receipt for the half year ended 31st of March 1866"?—It is precisely for that reason that the Comptroller and Auditor General objects to this account as one that he cannot audit. If you refer to pages 12 and 14 of this Paper, you will find the accounts stated in a form in which they can be audited. These accounts were prepared by the Comptroller and Auditor General as showing the transactions that ought to have been accounted for in the accounts submitted to him for those periods. There are two accounts in this Parliamentary Paper, the incorrect account, and a second, which we consider the correct account.

405. *Chairman.*] Coming now to the items of the account upon which you offer any remark, you suggest, with reference to the charge on the capital for purchasing from the National Debt Office the annuities for the retired officers of the Hospital, whether it may not be advisable that provision should be made for replacing the funded property so expended; that is not strictly an audit objection, but an objection in policy, is it not?—The annuities are clearly income charges. The mere redemption of these annuities does not alter the character of the transaction at all. It may be very proper that that sum should have been taken out of the capital; but the question we raise is, is it intended, or ought it not to be required, that that capital should be replaced to Greenwich Hospital, because it is gone for ever, and therefore there is so much lost to the Hospital funds.

406. It is the case, is it not, as appears upon reference to the account, that 10,000 *l.* a-year is ordered to be replaced to the Capital Account for investment?—It does not state that that is to provide for depreciation of property. It may be 10,000 *l.* a-year of surplus income; in that case it would be very right that it should be invested. There is no statement that it is for permanent repairs and improvements, and 10,000 *l.* a-year may be either too large or too small a sum for that purpose. Unless the account specifically referred to that item, as being intended to cover these annuity charges, the Comptroller and Auditor-General would be scarcely justified in assuming that it was intended for that purpose.

407. At any rate, you would not think it desirable to reduce the amount which is being replaced to the credit of capital out of the income of the year?—No; the Controller General has offered no opinion upon that subject; he thought it right to call attention to this item, because the course adopted appeared to be rather inconsistent with that which is adopted in the case of other public moneys of a similar character.

408. You think that care should be taken in every year to replace a sufficient amount ultimately to recoup the capital?—I think the capital is entitled to have that sum restored at some future period; I do not say how long a time may be necessary for that purpose; that is a question the Government may consider. The Government might take the whole capital of Greenwich Hospital; of course the Comptroller General would have nothing to say to that, so long as there is a provision in an Act of Parliament authorising it. In this case he does not raise it as an objection to the account; he merely makes the observation in case the Committee should consider it worth while to take any steps upon the subject.

W. G. Anderson, J. Beeby, H. W. R. Walker, and *F. A. Hawker,* Esqrs.

29 April 1868.

409. (To Mr. *Beeby.*) Are you in a position to state whether the Admiralty have come to any distinct decision with reference to that suggestion of the Comptroller General?—They have not come to any decision that I am aware of.

410. You are not aware whether any reference has been made to the necessity of recouping the capital sum, which was taken to purchase annuities at the National Debt Office, and whether the 10,000*l.* a year was ordered to be credited to capital from income?—I am not.

411. And you are not aware whether subsequently any further sum has been ordered, or any action been taken, upon the suggestion of the Comptroller and Auditor General?—I am not.

412. (To Mr. *Anderson.*) The next item which you criticise is the charge for permanent improvement; you state that by the Act of 29 & 30 Vict. the permanent improvements to Crown lands may be charged by direction of the Treasury upon capital, but that that must be recouped out of income in, I think, 30 years?—The Act says that the amounts shall be replaced in a period not exceeding 30 years, but the Treasury fixed 25 years as the period during which the repayment should take place.

413. In your opinion, the same rule should be applied to the Greenwich Hospital accounts?—I think so; here are two public properties; it seems inconsistent that they should be dealt with in different ways. There is another account, the account of the Duchy, with respect to which the same regulation exists.

414. Which Duchy?—The Duchy of Cornwall.

415. With respect to the Duchy of Lancaster, I think the same regulation does not exist?—No.

416. (To Mr. *Hawker.*) There, if I am not mistaken, the whole of the permanent improvements are permanently charged to capital?—Yes.

417. (To Mr. *Anderson.*) The most recent Act, the Act which was passed when I was Secretary to the Treasury, applies only to the Crown lands, and follows the rule of the Duchy of Cornwall?—Yes. The Act relating to the Duchy of Cornwall was a prior Act; the other was passed at the time you were at the Treasury.

418. You would suggest that it would be desirable to apply the Crown lands rule to Greenwich Hospital?—I think so, because this expenditure for what are called permanent improvements requires renewal; take, for instance, drainage; the drainage may last for a certain period, but after a lapse of years it has to be again renewed, and then you take the sum again out of capital; of course you get an increased rent during that period, but that is no sufficient reason why the expenditure should be taken out of capital.

419. Mr. *Pollard-Urquhart* (to Mr. *Beeby*).] I see an item here charged, "New farm buildings, &c. stipulated for on renewal of leases;" was there an increase of the rents on the renewal of the leases, because whether it should be paid for out of capital or income would depend very much on whether there would be an increase of rent or not?—I cannot state with regard to the whole of them. In the Report, at page 17 in the reply, a statement is given of some increased rentals which were obtained in consequence of the improvements, and I gave that as a reason why I thought the outlay might be fairly charged against capital.

420. Then I suppose increased rents were obtained in consequence of these improvements?—I have no doubt it has been the case with all relettings of the Greenwich Hospital property that we have obtained increased rentals.

421. But you cannot speak for certain about it?—Not with regard to all of them. I can speak of those I instanced in my reply at page 17 of the Report. I gave instances there in which there had been improved rentals consequent upon money having been laid out upon the farms. (Mr. *Anderson.*) The Comptroller General thought it right to call attention to this point, because it is not specifically authorized by the Act, and because it is inconsistent with the practice adopted with regard to the other two estates accounts.

422. *Chairman.*] When the Greenwich Hospital Act was passed, I think the Crown Lands Act had not been passed?—I am not sure whether it had or not.

423. The Greenwich Hospital Act was passed in 1865, I think, and the Crown Lands Act was passed in 1866?—I have no doubt those were the dates.

424. The following remarks on page 10 all relate to the question which we have considered down to the conclusion of the capital account. Coming then now to the income account, you object to an item of 29*l.* 7*s.* 5*d.* "for small repairs to house property at Greenwich," on account of its not being properly vouched; has that objection been remedied since?—I believe the Admiralty aquiesced in that, and for future accounts the proper vouchers will be furnished.

425. (To Mr. *Beeby.*) What is your explanation of that?—These are vouchers for payments which are certified by the Superintendent of the Hospital, and I think the objection was chiefly that we did not keep a certain portion, which was chargeable to expenditure, distinct from that relating to the property. We have remedied that by asking for two separate certificates.

426. You mean that there is a voucher as to the whole, but not a voucher as to the parts?—Yes.

427. And that difficulty has been got over for the future?—It has. It only required to be known in order to be remedied.

428. The next objection is, that certain authorities are signed only by one Lord; has that difficulty been met?—Yes, that can be met.

429. (To Mr. *Hawker.*) And the Audit Office have no further complaint to make upon that point?—No. The Admiralty stated, in reply to a question on that point, that from the 14th of October 1867, the signatures of two Lords would be obtained.

430. (To Mr. *Anderson.*) The next objection, as I understand it, was this: that whereas by the Greenwich Hospital Act the rents and profits of the lands are to be paid without deduction into the cash account of the Paymaster General, the process under which the revenue charges have been deducted from the actual revenue which is followed in the Inland Revenue Accounts, for instance, has not been strictly followed with respect to these accounts?—Precisely. That is a mere objection that according to the literal interpretation

pretation of the Act, the Admiralty have not strictly complied with that regulation of paying in the gross revenue to the Paymaster General's Account. We are quite aware that the more economical mode of managing these matters is to apply local revenue to local payments wherever you can do so. I think the Comptroller and Auditor General has suggested a mode in which he thought that the provisions of the Act could be complied with by a transfer, much in the same way in which it is done in the case of the charges of collection of the Inland Revenue, and with other similar charges.

431. And if that suggestion is complied with the accounts in this respect will be put precisely upon the same footing as the Inland Revenue Accounts?—Yes.

432. (To Mr. *Beeby*.) What do you say to the suggestion of the Audit Office?—If it is considered a matter of importance to comply literally with the Act of Parliament, we have no objection to following the suggestion made by the Comptroller and Auditor General.

433. Are you aware that that is the practice, and has been for years, of the Inland Revenue Department?—I was not aware of that.

434. (To Mr. *Anderson*.) The next objection which we have not already discussed, is that as a matter of form the balance on the account of the 31st of March 1866 was invested for capital instead of on Account of Income, as it should have been?—Yes, but that was an objection which does not arise upon this account; it will come into the next account, and I would suggest that the Income Account next year should be prepared like the Capital Account in distinct columns, distinguishing the stock relating to it from the cash transactions. That would get over the difficulty, because these moneys do not belong to capital, and therefore, when they are introduced into the balances of stock on the Capital Account, they show a false balance on that account.

W. G. Anderson, J. Beeby, H. W. R. Walker, and *F. A. Hawker,* Esqrs.

29 April 1868.

435. You would follow with respect to the form of account, I think, precisely the Woods and Forests Income and Capital Account in giving separate columns for cash transactions and stock?—Yes, the Woods and Forests have no transactions of that kind; all their investments are on account of Capital, but here is an investment on account of Income, because the Admiralty was not prepared to pay over to the Consolidated Fund the amount due from Income.

436. But if the Income Account was kept in the same form as the Capital Account, there would be no difficulty in doing that?—The objection would be entirely obviated in that case.

437. (To Mr. *Beeby*.) Do you see any objection to that?—None whatever.

438. (To Mr. *Walker*.) Do you see any objection?—No.

439. (To Mr. *Beeby*.) I presume that will be submitted to the Admiralty for the next year's accounts?—Yes, if recommended by the Committee.

440. (To Mr. *Hawker*.) There is no other question that has arisen between the Departments on the Account, I think?—No, nothing more than what is contained in the Report of the Comptroller and Auditor General.

WILLIAM GEORGE ANDERSON, Esq., and MORGAN HUGH FOSTER, Esq., C.B., were called in; and Examined.

441. *Chairman* (to Mr. *Anderson*).] THE account of the issues from the Consolidated Fund is now rendered in the present form for the first time, I think?—This is the first account rendered under the Exchequer and Audit Departments Act of 1866.

442. Previous to that there was, strictly speaking, no audit of the Consolidated Fund charges, was there?—There was no audit similar to the audit which now takes place, but the account was always rendered to Parliament in the Finance Accounts in full detail.

443. So that the remarks made now are made upon the first audit of the kind that has ever taken place?—Precisely.

444. And they may refer to many years' accounts?—Yes.

445. The first point that you criticise is the salary of the Clerk of the Patents being charged upon the Consolidated Fund; would you state in a word to the Committee what the objection in that case is?—The salary of the Clerk of the Patents was originally charged under the Act of 3 & 4 Will 4, c. 84, upon the Consolidated Fund. In 1854, when Mr. Gladstone introduced his Act for transferring a vast number of charges from the Consolidated Fund to the Votes, that salary was one of those which it was intended to take off the Consolidated Fund, and vote in Committee of Supply. When the Bill reached the House of Lords, objections were made to the transference of a great number of these charges in cases in which it was considered that persons had vested interests, and an amendment was made in the first clause, providing that so long as those parties lived they should continue to receive their salaries out of the Consolidated Fund, but that on any vacancies occurring, the salaries should be transferred to the Votes. This is one of those charges; when Mr. Leonard Edmunds resigned his Clerkship of the Patents, and a successor was appointed, the salary was by a slip continued on the Consolidated Fund instead of being placed upon the Votes.

W. G. Anderson, and *M. H. Foster,* C.B., Esqrs.

446. So that from the 30th of June 1864, or the 1st of October 1864, when Mr. Cardew held the office, it ought to have been a Voted Office and not a Consolidated Fund Office?—Precisely so.

447. No vote was taken for it, I presume, in the Estimates of 1864-65?—No.

448. Was any vote taken for it in the Estimates of 1865-66?—No; no vote was taken for it, I think, until the Estimates of the present year.

449. The mistake was not discovered at the Treasury until after the rendering of these accounts?—The mistake ought to have been discovered at the old Exchequer, for it was their business. The Treasury prepared the account, but the account was always examined by the Exchequer before the issues were made, and it was passed with this error in it.

450. Ought not the Treasury to have ascertained when Mr. Edmunds ceased to hold

that office that it became a Voted Office?—The Treasury ought certainly to have done so. The Treasury made the error, but the Exchequer ought to have detected it.

451. The Exchequer, in this respect, ought to have examined the Treasury account, and to have found out the mistake the Treasury had made?—The Treasury made the error, but the Exchequer failed to detect it.

452. Do you share the blame between the Exchequer and the Treasury?—I put it all on the Exchequer, because it was their exclusive business to check the accounts.

453. (To Mr. *Foster*.) What do you say to that?—I am quite ready to accept that view.

454. (To Mr. *Anderson*.) Your next objection is to the charge on the Consolidated Fund to make good the deficiency of the Irish Fee Fund; is your view this, that the payments out of the Consolidated Fund to make good those deficiencies ought to have been treated as advances and not as final payments?—That is the whole objection.

455. And that objection applies to a good many years past, so that altogether the Irish Fee Fund owes the Consolidated Fund 406,284 *l.* 19 *s.* 5 *d.*?—It does. The whole of that 406,284 *l.* 19 *s.* 5 *d.* was not improperly charged; 295,650 *l.* of that was charged as expenditure instead of being charged as advances, but the sum in the second column of page 5, of 118,994 *l.* 12 *s.* 10 *d.* was properly charged as advances. The two sums together make up the 406,284 *l.* 19 *s.* 5 *d.* that is due from the Fee Funds of the Courts of Law in Ireland to the Consolidated Fund.

456. Out of that 406,284 *l.* 19 *s.* 5 *d.*, 118,994 *l.* 12 *s.* 10 *d.* has always been called an advance?—Yes.

457. Does that stand as an advance in the books at the present moment?—It stands in the accounts of the financial year as a sum advanced to the Irish Law Courts.

458. Does it come into the accounts of the income and expenditure of the year, or does it come only into the banking accounts as an advance?—The advances in the first column of this account, at page 5, were charged in the Income and Expenditure Accounts as expenditure under the head of "Courts of Justice." The items in the second column, amounting to 118,994 *l.* 12 *s.* 10 *d.*, were charged upon the account as advances, and did not enter into the accounts of Income and Expenditure at all.

459. Then there has been for many years a certain expenditure which ought to have appeared to be much greater than it did appear to be, on account of the Irish Court of Chancery, which has been treated simply as an advance to be repaid?—Strictly speaking, the whole of that should have been treated as an advance to be repaid. No portion of it ought to have been treated as expenditure. But, in fact, I look upon this sum as very much in the nature of a grant under the guise of a loan. No steps were ever taken to recover any of these sums, and the Act of Parliament made no provision for the repayment of them. It merely said that they should stand as a debt in favour of the Crown against those Fee funds.

460. Then the fact remains, that a considerable amount of expenditure, going in the way of salaries to officers of the Court of Chancery in Ireland stands, and very much more should have stood, as a mere ordinary loan, in the same position as any other loans made by the Treasury?—Precisely so.

461. So that our Income and Expenditure Account does not include a sum it ought to have included, even for this ordinary expenditure in the way of salaries of the Courts of Justice?—According to the strict letter of the law, the advances for these salaries should have been treated as loans.

462. That being the case, is that now altered, and are all the salaries of the Irish Courts of Law charged either upon the Votes, or upon the Consolidated Fund directly?—I believe some changes have been made this year in that respect; Mr. Foster can explain this better than I can. (Mr. *Foster*.) There are still some charges remaining to be paid out of advances. There is a question about the reading of the Act throwing these charges upon the Votes, and it is not clear that the Exchequer compensations which appear in the second column should be considered as amongst the charges to be transferred to the Votes or not, and we are still paying 937 *l.* 2 *s.* 2 *d.* per quarter for those compensations as advances.

463. So that even now, though the Act of last Session purported to throw the whole of the law charges either upon the Votes or upon the Consolidated Fund, we are lending money out of our Advance Account to pay the salaries of the Law Courts in Ireland?—We are doing so still, as regards these Exchequer compensations.

464. Is it the intention of the Treasury to put that straight?—I am not sure that it will not require a legal enactment to carry it out; I have raised the question, and it will most likely be submitted for a legal opinion to know whether the late Act will carry this transfer or not.

465. Are the balances of all these funds carried into the Exchequer now?—Not yet; we have given directions that the cash portion shall be transferred to the Exchequer, but to transfer the stock standing at the credit of these funds will require an Act of Parliament, a Bill for which the Irish Government have been directed to prepare.

466. Can you state roughly how much that will amount to, stock and cash together?—£. 170,000

467. So that out of the 406,000 *l.* the public will be recouped to the extent of 170,000 *l.*?—Exactly. I may state that the advance has now been increased to 413,909 *l.*

468. Do those payments include the salaries of the judges, or are they only the salaries of the subordinate officers of the Court?—They only include the salaries and compensation allowances of the subordinate officers. (Mr. *Anderson*.) When you say that the debt will be recouped to the extent you mentioned, I think that will be only done by placing an additional charge upon the Consolidated Fund or upon the Votes, because when the balances are transferred to the Consolidated Fund, the interest will cease, and that interest is now applied, I believe, to the payment of a portion of these charges. (Mr. *Foster*.) The interest upon these funds now goes to the Exchequer. (Mr. *Anderson*.) Up to this time the interest has been applied to meet charges which would otherwise have come upon the Fund.

469. (To Mr. *Anderson*.) Is it your opinion that at any rate for the future these advances should be written off, and the whole of the charges either voted or charged upon the Consolidated

solidated Fund?—I think it is quite right that the whole of these charges should be voted, but whether it is right to tax the suitors in Ireland in the same manner as is done in England, and make them pay the expenses of the Courts of Justice, is a different question.

470. But my meaning was this: do you consider it right that in future any more payments should be made by way of loan?—No, I think it is a sham. It is a grant under the name of a loan.

471. We have been imagining that we have been lending money which is going to be repaid, whereas, in fact, we have been paying salaries upon loan account?—We have been giving the money to the Irish Courts. The English Courts pay their own expenses.

472. Mr. *Seely*.] Will you please to state how much per annum has come out of the Imperial Funds for the special purpose of the Irish law courts, upon the average of several years past?—The average sum advanced to the Irish Courts to make up the deficiency of their funds for the payment of their salaries and expenses is about 30,000 *l.* per annum.

473. During the last, how much?—That began in the year 1857, but the other compensations which have been properly charged, and to which the objection does not apply, began in the year 1846; they average about from 5,000 *l.* to 6,000 *l.* a-year; they were 7,474 *l.* at the maximum, and the smallest sum I have in these Accounts is 3,748 *l.*, so that they are diminishing as the lives drop. They are exclusively confined to compensations; the other column applies to effective charges and salaries.

G. A. Anderson, and *M. H. Foster*, C.B. Esqrs.

29 April 1868.

WILLIAM GEORGE ANDERSON, Esq.; DOUGLAS GALTON, Esq., C.B., F.R.S.; WILLIAM BROWN, Esq.; MORGAN HUGH FOSTER, Esq., C.B., were called in; and Examined.

474. *Chairman* (to Mr. *Galton*).] THE Select Committee last year recommended that the two Accountants General of the Army and Navy respectively, "should, at the foot of the Appropriation Accounts of Army and Navy Expenditure, declare that no part of such expenditure has been incurred without authority superior to that of the Department, in cases where such superior authority is required by the regulations then in force;" has the War Office acted at all upon that recommendation?—The Accountant General has signed the accounts, subject to certain modifications. I do not quite understand the purport of your question, as to whether the War Office has acted upon that recommendation. The War Office has always applied to the Treasury for authorisations for expenditure in cases in which the Parliamentary Estimate did not provide for that expenditure.

475. The recommendation of the Committee was this: that on the face of the account it should appear under the certificate of the officer rendering the account that that authority had been obtained in all cases where it was necessary. We had it in evidence before us last year, that without such an arrangement it was in the power of the Secretary of State to direct expenditure to take place, for which, by the regulations in force, he was bound to get Treasury authority. What I ask you is, whether that recommendation has been acted upon?—The Accountant General has signed the accounts in the manner pointed out for this year, with a reservation to some extent with reference to the audit. (Mr. *Brown*.) I said I should sign the accounts to a limited extent only, namely, "to the best of my knowledge and belief," because, under the new arrangement of the audit at the War Office, the Accountant General does not see the accounts, and knows nothing of the component parts of the public accounts. The Accountant General records the expenditure which is allowed by the Chief Auditor; but as the Accountant General does not see the component parts of the account, it is not in his power to certify that there is no item charged in that account that has not received proper authority.

476. I think you stated to the Committee the other day, that if that certificate were to be given jointly by the Accountant General and the Chief Auditor, the object of the Committee would have been attained?—I did.

477. (To Mr. *Galton*.) What do you say to that; is not it essential, in order to carry out the view of the Committee, that an officer who is acquainted with the accounts and the authorities, should give that certificate?—Certainly.

478. Do you agree then with the Accountant General, that it is desirable that the Accountant General and the Chief Auditor should jointly give that certificate?—Entirely.

479. Has that question been considered at the War Office?—No; it was not raised until this account was to be signed, and then I think we discussed it with Mr. Foster on one occasion, and it was thought that we had better leave it till the Public Accounts Committee met, and that they should decide it.

480. Then you say to us now distinctly, that so far as the War Office is concerned, you see no objection to that rule being for the future laid down?—None whatever; I think it very advisable, as I did last year, that we should have a most thorough and searching statement that nothing has been included in the account which has not received proper sanction.

481. (To Mr. *Foster*.) How far would the Treasury concur in that view?—My view is that certificates of that nature are not very valuable. A public officer performs his duties to the best of his ability (I believe all public officers holding these posts do so), and it follows as a matter of course that in rendering the account he considers that he has obeyed the regulations laid down with respect to it. I do not think it strengthens the control to make him say he has done so.

482. At the present time, if an Accountant General, or the Chief Auditor, as it would be at the War Office, has an account to pass for which superior authority to that of the Secretary of State is necessary, and has not been obtained, has he any alternative but to pass it?—I think he would bring it to the notice of the Secretary of State, and represent that it ought not to be passed without the proper authority.

483. If the Secretary of State overruled that objection, would he have any alternative but to pass it?—I think, if he were made responsible in the matter, that he would be justified when

W. G. Anderson, *D. Galton*, C.B., F.R.S., *W. Brown*, *M. H. Foster*, C.B., Esqrs.

W. G. Anderson, D. Galton, C.B., F.R.S., *W. Brown*, and *M. H. Foster*, C.B., Esqrs.

29 April 1868.

he signed the account in putting a note about it.

484. Has such a thing ever happened?—I think not, because I do not think the attention of the War Office has been very specially drawn to the necessity of being very particular as to the superior authority being obtained.

485. Has it been the case, as has been stated to the Committee of Public Accounts, that payments have been made which required superior authority for which that superior authority has not been obtained?—I think it is very probable that such has been the case; but I think if a strict regulation upon the subject were laid down, the Accountant General would be equally remiss in signing the account under those circumstances without a note as he would be in signing the certificate.

486. Then do I rightly understand you to mean that, because the question has been raised, it is the duty of the Accountant General to certify that the order he has received was an informal one, if an informal one has been given to him?—I think in signing the account he might state that, in his opinion, certain items ought not to be charged.

487. Without having any distinct instruction to make that statement?—I think it would be well to lay it down as a rule that he should do so; but I do not think that signing a certificate much increases his responsibility.

488. Whether you call it a certificate or a statement, you think he should declare that the proper authority has been wanting?—If such were the rule, and if he discovers it, I think he ought to state it.

489. Would not it strengthen his hands if the regulation were that he could not pass the account without giving such a certificate, or without making such a statement?—It might do so to a trifling extent; I do not think it would affect it much.

490. (To Mr. *Anderson*.) What is your opinion upon that point?—Under the existing Act of Parliament the Accountant General of the Army and the Accountant General of the Navy are required to certify that the account is one of actual expenditure as compared with the Votes; they are not required to certify that all those charges have been duly authorized; the superior authority is a question which they do not refer to at all; the Act does not require it. Cases have occurred in which the Admiralty have given salaries which have not been sanctioned by the Treasury; the Accountant General certifies merely the amount of salary paid, as compared with the Vote; he does not certify whether those salaries have been sanctioned by the Treasury or not. If I understand the question you have put, it is whether it would not be an additional security to the public if those officers were required to certify that the account does not contain any charge contrary either to an Act of Parliament, or to an Order in Council, or to Treasury authority, or to any other superior authority, although it may not be a charge which entails an excess upon the Vote; I think that that would be a very desirable thing, but I must say I think it would be necessary in that case that the Accountant General, or the Chief Auditor, should hold his office either by direct appointment from the Treasury, or independently of the Secretary of State, whose account he has to audit, because if he receives an order from the Secretary of State not to put the note, or to give the certificate suggested, I think he would be bound to obey.

491. You think that if it was part of the Accountant General's duty to give that certificate, yet the head of the Department might order him not to do his duty?—It is certainly an extreme case, but I am not sure that it would not be done.

492. If the certificate was required to be given in certain terms by an Act of Parliament, I suppose no question could arise?—If it were done under an Act of Parliament, of course the officer would be compelled to give it, and the Secretary of State would be bound to admit that certificate.

493. The question would not be a question of obedience to two Departments, or one, but would be a question then of compliance with the distinct words of an Act of Parliament?—Yes.

494. From which the head of his office could not exonerate him?—Precisely.

495. Do I take it to be your opinion then, that if that declaration were to be a declaration under statute, it would meet the difficulty you have raised?—Yes, I think so; I know that cases have been brought before this Committee; I recollect one in particular, brought forward in evidence by the late Mr. Arbuthnot, in which the Admiralty had given an increase of salary to an officer, and had never applied to the Treasury on the subject. Some years afterwards they wished to make a second increase to the salary, and they applied to the Treasury for the requisite authority. The Treasury asked, "Where is the authority for the first increase?" and they found that the salary had been paid for a number of years, and that the Treasury had never been asked at all. I think it would not be difficult to bring before the Committee other cases of that kind.

496. Mr. *Hankey* (to Mr. *Brown*).] I understand you to say that it is impossible that you could give such a declaration as has been mentioned, in consequence of the mode in which the accounts are now kept, because a great many of the payments do not come under your direct cognizance?—As originally intended and directed by this Committee, that recommendation could not have been carried out; but at the last meeting of the Committee, when I was under examination here, it was arranged that the Accountant General and the Chief Auditor should give a joint declaration, and by that means the object of the Committee could be carried out. (Mr. *Anderson*.) I may add to what I said in explanation of Mr. Brown's statement, that when the Act of Parliament was passed requiring the Accountant General to certify the War Office Accounts, he was both Accountant General and Auditor, but the offices have since been separated, and now the Audit of Accounts being under a separate officer, the Accountant General does not know whether those accounts contain unsanctioned items or not.

497. *Chairman*.] In the War Office the Accountant General and the Chief Auditor are independent of each other and only under the Secretary of State, are they not?—Yes.

498. But in the Admiralty the Accountant General is the head both of the Account Branch and of the Audit Branch?—Precisely so.

WILLIAM GEORGE ANDERSON, Esq.; JAMES BEEBY, Esq.; CHARLES LISTER RYAN, Esq.; MORGAN HUGH FOSTER, Esq., C.B.; and HENRY WILLIAM ROUTLEDGE WALKER, Esq., were called in; and Examined.

W. G. Anderson, J. Beeby, C. L. Ryan, M. H. Foster, C.B., and *H. W. R. Walker*, Esqrs.

29 April 1868.

499. *Chairman* (to Mr. *Beeby*).] THE attention of the Admiralty, I suppose, has been called to the recommendation of the Committee of Public Accounts last year, that the Accountant General should certify at the foot of the Appropriation Account, that no part of the expenditure had been incurred without authority superior to that of the department where that authority was necessary; has that recommendation been considered by the Admiralty?—It has.

500. What decision have the Admiralty come to upon it?—The result was that the Treasury concurred in this question being referred again to the Committee of Public Accounts this year.

501. What doubt has arisen, so far as you are concerned?—A doubt as to the scope and intention of the certificate required.

502. As matters stand now, if you were ordered to make an illegal payment, or a payment for which Treasury authority was required, have you any alternative but to make it?—If it were contrary to the regulations I should represent the circumstance to the Board.

503. But if the Board overruled your objection, would you have then any alternative but to make the payment?—None whatever.

504. So that in the absence of some certificate of this kind payments might be made by your department, and form part of the Admiralty expenditure, which, so far as the regulations in force were concerned, might be wrong payments?—They might.

505. For instance, if the Treasury fixed a salary at 1,000 *l.* a year, and the Admiralty choose to raise it to 1,500 *l.* and you, after objecting, were overruled, that 1,500 *l.* might be paid and there would be no means of detecting it?—There would not.

506. And it would not be, as things are at present, either in the power or the duty of the Audit Officer to object to that charge?—I think there is a clause in the Audit Act giving the Audit Office the power, if they see fit, to raise questions upon that subject.

507. But if the Audit Officer did not detect it, or think fit to object, there would be nothing on the face of your accounts which would show that it was a payment in excess of authority?—There would not.

508. Do you see any objection to the rule that a certificate shall be given being carried out?—First of all, I can quite confirm what was said by Mr. Brown, that the certificate should be qualified. It should not be so strong as it is stated in the Report. It should be, "To the best of his knowledge and belief." I apprehend that no officer would give such a certificate as is laid down in this Report.

509. Every certificate is meant to be in those terms, is it not?—I think it had better be expressed; I should prefer it. Then it would be necessary for the Admiralty and the Treasury to come to an understanding as to those cases in which it was requisite to obtain the superior authority of the Treasury, and those which might be left to the discretion of the Admiralty.

510. Is not that clear at the present time?—I do not think it is at all. That was the question which was under consideration at the Admiralty, and which led them to refer to the Treasury, and, in consequence of their not coming to a decision, they have referred it again to this Committee.

511. You mean that although in matters of this kind the Treasury is distinctly the superior of the Admiralty, and their authority is requisite in many cases, the exact limits have not been defined with sufficient accuracy?—They have not.

512. And you think that those limits ought to be defined before this rule is established?—Certainly; because that would be my difficulty, to know what I should consider Treasury authority necessary for, and what not.

513. That is a mere departmental question between the Admiralty and the Treasury?—Yes.

514. It is absolutely necessary, in order to carry out the rule, that there should be no departmental quarrel upon that subject?—Quite so.

515. (To Mr. *Foster*.) Have you any remark to make upon that subject?—My notion was to lay down distinct rules and regulations for the Department to be bound by, and especially for the direction o; the Accountant-General, and that he should call attention to any departure from those rules. I think at the same time that it would be very much better if some independent check could be exercised over the Departments. The matter was brought before the Treasury by the Exchequer and Audit Department, and the Treasury laid down the following rules. It is a question whether these should extend beyond the civil departments; but the Exchequer and Audit Department were desired to report to the Treasury any want of Treasury authority in certain cases. With regard to the civil departments, the Treasury directed that such sanction should be [required for any increase of establishment, of salary, or of the cost of a service, or for any additional works or new services, which have not been specially provided for in the grants of Parliament, and for any excess of issues on any of the sub-heads into which the Vote is divided. With regard to the civil departments, I think there would be no difficulty in carrying out this arrangement, and I think that to some extent it could also be applied to the Army and Navy departments. A check and control of that kind would be very much more efficient than depending upon the certificate of the several Accountants-General. The difficulty with regard to the Army and Navy departments would be where to draw the line; for instance, they pay salaries all over the world, and to collect all those salaries upon the different accounts, and see that in the aggregate they did not exceed the amount voted, would involve going through the whole Army and Navy Accounts in order to ascertain that. But if it were limited to the chief De-

W. G. Anderson, J. Beeby, C. L. Ryan, M. H. Foster, C.B., and *H. W. R. Walker*, Esqrs.

29 April 1868.

partment Votes (for instance, the Army Vote 18, and the Admiralty Vote 3, which are for the salaries of the head Establishments), perhaps to the scientific branch, and to one or two other Votes, or parts of Votes, there would not be much difficulty in carrying out the same rule with regard to the Army and Navy departments.

516. What that practically comes to is this, is it not: the Civil Departments are entirely under the Treasury with respect to the detail of their establishments, and their accounts are audited in full in the strictest manner; the Army and Navy Accounts, and those of any Departments, which may be put into what is called Schedule B. in the Exchequer and Audit Act, are not audited in full, but are only audited with respect to appropriation. You think that that appropriation audit in the case of the Army and Navy Accounts could in certain parts be carried further, and be an audit of authority?—I think so.

517. And that that might equally apply to any other Departments that were put into Schedule B.?—Yes; I think in some cases in the Army and Navy, where the services are very extensive, the Comptroller and Auditor General might satisfy himself that the Treasury authority has not been exceeded by means of certain statements to be furnished by the War Office or the Admiralty. It would be impossible for the audit officers to go through the whole detail themselves, but the Army and Navy Departments might furnish them with statements which would enable them sufficiently to check the expenditure and satisfy the Comptroller and Auditor General that the amount which was apportioned to the particular service had not been exceeded without Treasury authority.

518. That additional audit of authority performed by the auditors themselves would be no reason, would it, for dispensing with the further security which such a certificate as this would give as to the rest of the account?—I do not see any objection to that certificate, though I confess I do not place much reliance upon it.

519. Do you not think that the Accountant General, armed with such a certificate, would refuse to pass an account where the authority was deficient, or that he would call distinct attention to it upon the face of the annual account?—I think he would, as a matter of course, bring the attention of his own immediate chief to it; but I am not sure that it would not place him in a very difficult position to compel him to certify that his own chief had acted improperly.

520. Even if it was a certificate under a statute?—I think it would cause dissension in the department. I have here a correspondence with the Audit Department, and two Treasury Minutes, which the Committee might wish to have before them.

521. Will you hand them in?—(*The same were handed in*, vide *Appendix*.)

522. (To Mr. *Beeby*.) Do you agree with the opinion Mr. Foster has expressed on the last point?—That is one of the points I have considered. I think it would place the Accountant General in a very difficult and delicate position at times in his department. I called attention, in a report which I drew up, to the preceding paragraph in the Second Report of your Committee last year, in which you seem to allude to placing the Accountants General in a more independent position. I thought the two things hung together. I thought it was in consequence of placing the Accountant General in the different position which has been referred to by Mr. Anderson, that he was to be called upon to sign a certificate.

523. The second paragraph of the Report will be the subject of more serious inquiry in a later part of the Session, especially with regard to the stores and the general audit question. What I meant to ask you was this: if such a regulation were in force, either by Government rule or by statute, would the head of the department be very much inclined to over-rule an objection when that objection was founded in right?—No; I have no reason to consider that he would.

524. (To Mr. *Anderson*.) You have heard Mr. Beeby's and Mr. Foster's remarks; does that shake the opinion which you gave before?—It is a subject which has been a good deal discussed between the Comptroller and Auditor General and myself, and we are of opinion that these officers, holding their appointments from the heads of their own departments, would be placed in a very invidious position if they had to report to Parliament that their chiefs had broken the law, or had disregarded regulations as to expenditure, which they ought to have observed. It was for that reason that I said that if a regulation of that kind was to be properly carried out, those officers should hold their appointments from the Treasury, upon the recommendation of the Department, or that they should not be removable from their offices by the person whose accounts they audit, without the sanction of the Treasury. I think they should have some special security for the tenure of their offices, if they are to be placed in so independent a position that they may be called upon report against the acts of their superiors.

525. Considering the importance of having some security as to proper authority for payments being obtained, do you feel prepared to suggest that the officers at the head of the great Account Departments should hold their offices under some other tenure than they do at present?—I think it would be very desirable that they should; that would apply to those officers who have to deal with the audit of public expenditure. I think every auditor should be independent of those whose accounts he has to audit; and that principle is fully recognized in regard to the Exchequer and Audit Department, in which the Comptroller and Auditor General and the Assistant Comptroller and Auditor who acts for him when he is absent, hold their offices by patent, and are only removable from those offices on a joint address from the Houses of Parliament to the Crown.

526. Then does your evidence point to this, that the accounting Department and the audit department in both the War Office and the Admiralty should be entirely separated, and that the audit Department should not be subordinate to the extent to which it is at present to the head of the Department?—I would only put the chief audit officer in an independent position; I think that would be quite sufficient; I would not go beyond that, nor do I see how it would be possible to separate those Departments from the rest of the Departments to which they belong.

527. In the War Office the Chief Auditor's Department and the Accountant General's Department are quite distinct, are they not?—They were separated chiefly because the business was too large

large to be controlled by one person. The division was not made because the Department embraced audit among its functions, but when a division became necessary, it was thought that the most obvious distinction was to place the current business under one officer, and the audit business under another.

528. Is it your tendency to make the same division in the Admiralty, and to make the chief auditing officer more independent of the head of the Department?—I think you cannot look to him for an audit of authority unless you give him more independence; that is to say, unless you make him less dependent upon the head of the Department whose accounts he is auditing.

529. Have you considered well how to dovetail that in with the appropriation audit by the Comptroller and Auditor General?—It does not interfere with that audit at all. That audit is quite of a distinct character. I think the Comptroller and Auditor General would derive perhaps some additional support from having a more independent officer to pass the details.

530. Should you be able, before the Committee meet at a later stage in the Session, when the large question of the audit, both of cash and stores, which we spoke of in our Report, is again under consideration, to propose some distinct scheme which would establish a greater independence on the part of the head of the audit department, both in the War Office and in the Admiralty, who is responsible for the examination as to authority?—That is a very wide question, because, as Mr. Beeby has already observed (and I entirely agree with the observation), unless you determine the points upon which the superior authority is to be obtained, it will be very difficult for the officer in the Department to perform his duties. That question of superior authority, that is, where the expenditure should be authorized by the Department, and where it should be referred for previous sanction to the Treasury, is one that has been under consideration for the last half century. I have here a minute of Lord Liverpool's in 1818, in which the question is discussed. I think it would be well if the Committee had that minute before them. It goes into the questions of the estimates of expenditure, also of expenditure under unforeseen circumstances, of authorizing works of indispensable necessity, which are not provided for, and of cases in which applications for Orders in Council should be approved by the Treasury. The last point has now been fully carried out, I believe, inasmuch as now no Order in Council is obtained by the Admiralty without previous sanction by the Treasury, but the other points are not so clearly ascertained yet, and I am sure both Mr. Beeby and Mr. Brown will say that it is not quite so clear as it ought to be what are the points upon which Treasury authority or superior authority is required.

531. Mr. *Liddell.*] What is that paper you have referred to?—It is a Minute of Lord Liverpool's in 1818.

532. Is it a Parliamentary Paper?—I have no doubt it was laid before Parliament at that time; it was printed in a Parliamentary Paper, No. 160, of the year 1856, under the title of "Copies of Reports and Treasury Minutes, relating to the Audit of Naval and Military Accounts." It is a very full minute, and goes more particularly into the Estimates. It is a very important minute, because it takes up all these points, and enters into this question of superior authority very fully.

533. *Chairman.*] The practical difficulty is this, is it not: with respect to the Civil Service expenditure the audit is complete; the Audit Department audits the whole of the accounts, and any deficiency of authority is detected, or is supposed to be detected?—Yes; the audit of the Civil Service accounts by the Audit Office is complete, but there are cases there in which expenditure is incurred under the authority of the departments for which no special Treasury sanction is required. (Mr. *Ryan.*) If we consider that there should be Treasury authority, we always apply for it.

534. So that there is no difficulty with respect to the civil departments in obtaining both for the Treasury and for Parliament a complete audit?—None whatever.

535. (To Mr. *Anderson.*) But there is this difficulty with respect to the very voluminous accounts of the army and navy in all parts of the world, that although the appropriation audit is complete, neither Parliament nor the Treasury have, under the present system, complete security as to authority?—Certainly; that is so.

536. The audit as to the vouchers is complete for the Department and for Parliament; and the audit as to authority is also complete for the Department, but it is not complete for Parliament nor even for the Treasury?—Precisely.

537. The point is to draw the line between the audit for the Treasury and the audit for the Department?—Yes; the point is one of great difficulty, because it is important not to make such regulations as would practically release the subordinate Departments from their responsibility; questions of special departmental expenditure may arise which the Treasury are not very competent perhaps to decide upon. I think it would tend to lessen the responsibility of the Departments incurring the expenditure if Treasury sanction were carried too far. It is a difficult point, I think, to draw the line between the expenditure which the Treasury should authorize, and that which the Department alone should control.

538. But I take the general character of your evidence to be this: that if a declaration, qualified as Mr. Beeby suggests by the words "to the best of his knowledge and belief," were attached to this certificate, the fact that that certificate was a statutory certificate would have a decidedly beneficial effect, although it might put the Accountant General, in the event of the Department deliberately wishing to spend money improperly, in rather an uncomfortable position?—I think it would be very desirable to have it, because I am quite certain that it would have a tendency to check or to prevent these breaches of Treasury orders which have occurred.

539. Mr. *Hankey.*] Do your remarks go to the extent that you think it would be desirable to have an independent officer appointed by the Crown, or holding his office independently of the Treasury or of the Department, between the Department where the money is spent and the Auditor General?—The question does not affect the Auditor General in any way. The question put to me was with regard to the appointment of the Accountant General or the Chief Auditor in

W. G. Anderson, J. Beeby, C. L. Ryan, M. H. Foster, C.B., and *H. W. R. Walker*, Esqrs.

29 April 1868.

the War Office. Neither of those officers is appointed by the Treasury; they are appointed at present by the Secretary of State for War, and they are accountable to him.

540. But still, at present, the accounts are to a certain extent audited by some officer who receives his appointment from the Secretary of State for that particular Department, are they not?—They are.

541. What you suggested, as far as I understood it, was, that there should be some auditor who held his appointment independently both of the Treasury and of that Department, who should examine and report, and see that there were proper vouchers for every payment?—No; I stated distinctly that he should not be removable from his office by the person whose accounts he had to audit; that if it was necessary to remove him, his dismissal should be sanctioned by the Treasury. What I meant to say was, that he should not be removable from his office except with the concurrence of the Treasury.

542. Would it not give rise, probably, to some conflict of opinion, and relieve the Secretary of State to a certain degree of the responsibility which he ought to assume, if, before his accounts were submitted to the examination which they finally undergo by the Auditor General, they were audited by some more or less independent party in the Department?—No; the chief auditor at the War Office examines the accounts in detail, and with reference both to Departmental and to Treasury authority. The Auditor General conducts no such audit; his audit is one of appropriation only; and provided the expenditure is of that kind which Parliament clearly intended to provide for by the Vote, and that it does not exceed the amount of the Vote, the Comptroller and Auditor General in justified in allowing it. But the expenditure may contain items which have been paid contrary to Treasury authority, or contrary to some other authority, such as an Order in Council, or a Queen's Warrant; and those are matters which the chief auditor, the local auditor I may call him, of the Department could detect, but which the Comptroller and Auditor General cannot detect.

543. Then your remark, as far as I understand it, only goes to the effect of desiring to strengthen the Treasury authority in the Department?—Precisely; I think that is the point referred to in the report of this Committee last year.

544. Mr. *Liddell.*] Supposing a point of difference to arise between any public department, such as the Admiralty, for example, and the Treasury, upon a point of expenditure, am I right in understanding from you, that unless it can be settled between the Departments, the superior authority of the Treasury would prevail, and the expenditure would be stopped?—Yes.

545. Supposing that detriment to the public service occurred from the stoppage of that expenditure, would not the effect be, that the responsibility, and the blame attaching to that detriment to the public service, would rest not with the Department specially charged with the responsibility of that particular business, but with the Treasury?—The Treasury would, no doubt, in cases of that kind, take all those circumstances into account. Cases of urgent expenditure do arise now. Supposing, for instance, that a sea-wall has been damaged by the sea, and the Admiralty write to the Treasury and state, "We have no money for the repairs of this wall; it has not been authorised by Parliament, and no provision has been made for it, but it is absolutely necessary for the public service, and for public economy, that this work should be undertaken immediately; will you sanction it?" Such a case is so obvious that no question arises. The Treasury take upon themselves the responsibility of providing the money necessary for the payment of that expense which Parliament has not sanctioned; that is provided for by Act of Parliament, because the Appropriation Act states, that if cases of unavoidable necessity arise in which expenditure is required, which is not provided for in the ordinary Vote of Parliament for the year, the Army and Navy Department, in which that necessity arises, shall represent the facts fully to the Treasury in writing, and the Treasury shall decide in what manner the expense is to be paid out of surpluses.

546. Then, in fact, an unseemly conflict, if I may use the expression, between two great Departments of the State has never occurred, in consequence of the Treasury claiming superior authority?—No conflict arises in cases of that kind; cases have occurred of differences of opinion between the Admiralty and the Treasury as to the particular form in which a charge should appear in the account, that is to say, whether an expenditure which has been incurred belongs to one head of service or another; that is a mere question of classification; in those cases the Act of Parliament provides that the Treasury shall decide in what manner the disputed item shall be presented to Parliament; no collision ever arises between the Departments on that account.

547. Supposing that a great expenditure was undertaken by the Admiralty in the construction of an armour-plated vessel by contract, and that it was found in the course of the construction of the vessel that the contractor was unable to fulfil his contract, and supposing that the Admiralty did what I understand the Admiralty are in the habit of doing, advance upon the terms of the contract, and that the Treasury disapproved of that Act of the Admiralty, I should like to know what would occur in such a case as that, because it appears to me that the Treasury, with their superior authority, might step in and say, "We disapprove of paying the contractor any sum beyond what he originally demanded in his contract"?—That is not a case which ever occurs, inasmuch as the Treasury do not interfere with details of expenditure of that kind. The Treasury would only interfere in case an expenditure which the Admiralty proposed to incur was in excess of the provision made by Parliament for that service. In that case the Admiralty would apply to the Treasury for authority. No collision of authority arises between the Treasury and the two great Departments. They go to the Treasury for assistance and authority to enable them to carry out their own views, and if the Treasury think that an excess of expenditure is justified, they authorize it to be defrayed out of any excess upon other Votes. That is a power which Parliament has granted to the Treasury for those two services, considering the special nature of the expenditure of those two great Departments.

548. Such

548. Such a case as I have put could not occur, in fact?—I know of no case in which it has occurred.

549. *Chairman.*] Is not it the case that the heads of the Treasury Department are the Prime Minister and the Chancellor of the Exchequer, and that questions of that kind would be carried to them, and therefore no collision could occur?—Yes, just so. In this Minute of Lord Liverpool's those cases are provided for. It says that these questions are not to interfere with that confidential communication and intercourse which must always exist between the members of the Government at the head of the Military and Naval Departments and of the Treasury.

550. Mr. *Seely.*] The object of the Audit Office, I apprehend, is mainly to see that the Parliamentary Votes are applied according to the intentions of Parliament?—That is one of their duties.

551. And that purpose is fully fulfilled with regard to the Civil Service?—It is now in course of fulfilment with regard to the Civil Service. It is not fulfilled yet, because the Act was only passed last year, in which directions were given for extending the Appropriation Audit to the whole of the Civil Service. Prior to that Act it was only applied to two or three Votes of the Civil Service.

552. When that Act comes fully into operation, it will apply to the whole of the Civil Service?—To the whole public expenditure.

553. To the Army?—It will apply to the Army, the Navy, the Revenue Departments, the Civil Services, and everything. The whole will be brought under the review of the Comptroller and Auditor General, to see that the expenditure has been conducted in conformity with the intentions of Parliament. (Mr. *Foster.*) Perhaps you will allow me to observe with regard to the audit of the Army and Navy Accounts, that the Chief Auditor of the War Office, for instance, being in charge of a large branch of the War Department, it appears to me that to make him responsible to the Treasury would be giving him two masters, and I think that such an arrangement would certainly bring the departments into collision, and be otherwise inexpedient.

F. G. Anderson, J. Beeby, C. L. Ryan, M. H. Foster, C.B., and *H. W. R. Walker*, Esqrs.

29 April 1868.

Wednesday, 24th June 1868.

MEMBERS PRESENT:

Mr. Childers.	Mr. Laing.
Mr. Algernon Egerton.	Mr. Liddell.
Mr. Hankey.	Mr. Pollard-Urquhart.

HUGH C. E. CHILDERS, Esq., IN THE CHAIR.

Major General G. J. JAMESON and EDMUND BADEN, Esq., called in; and Examined.

Major Gen. *G. J. Jameson* and *E. Baden*, Esq.

24 June 1868.

554. *Chairman* (to General *Jameson*).] You are the Auditor of the Accounts of the Secretary of State for India in Council, are you not?—Yes.

555. (To Mr. *Baden*.) You are the assistant to the auditor, are you not?—Yes.

556. (To General *Jameson*.) Under the 52nd section of the Government of India Act you were appointed by Her Majesty, by a warrant countersigned by the Chancellor of the Exchequer, I believe?—Yes.

557. What salary have you received?—I have received under the warrant a salary of 300 *l.* a year, and under the order of the Secretary of State in Council 700 *l.*, making 1,000 *l.*

558. Have you received the 700 *l.* in respect of your auditorship?—Yes; I perform exactly the same sort of duty for both. The 700 *l.* is for the audit of the War Office and the Admiralty claims, and it is a pre-audit. Instead of their being, as other accounts are, passed in the first instance by the examiners, and afterwards audited by me, I audit them once for all.

559. You audit the claims upon the India Department of the War Office and the Admiralty?—Yes.

560. Do you re-audit them afterwards in your capacity of auditor?—No; one audit suffices for the two; that was the object with which the pre-audit was introduced. It saves the detail being gone over twice.

561. Is that audit of the War Office and Admiralty claims an audit under this statute?—Certainly. I consider it to be exactly the same as any other audit that is performed.

562. Do you have a separate commission for that, or the same commission?—The same commission. The commission is to audit all the home accounts of the Secretary of State for India in Council, and that is a portion of them.

563. Then why are there two separate salaries, if the audit is all one?—I cannot answer that question; it has been always so. I should conceive that the 300 *l.* a year would have been utterly inadequate for the responsibility and for the duty performed.

564. Will you be good enough to put in your warrant of appointment?—Certainly; but it contains nothing with regard to salary whatever; it is a simple nomination.—(*The same was handed in*, vide *Paper* (A), *in Appendix*.)

565. You have, besides your warrant of appointment, a warrant fixing your salary?—Yes.

566. Will you put that in?—Yes.—(*The same was handed in*, vide *Paper* (B), *in Appendix*.)

567. This warrant of appointment, I see, only mentions the salary of 300 *l.* a year, exclusive of, and in addition to, any other salary and emoluments which you now receive, or may hereafter receive, from the Secretary of State for India in Council for and in respect of any other duties discharged by you?—Yes.

568. Then the only salary that is mentioned in this warrant is the salary of 300 *l.* a year?—Yes.

569. The salary of 700 *l.* a year you do not receive under Her Majesty's warrant countersigned by the Chancellor of the Exchequer, but from the Secretary of State for India?—Yes.

570. So that it is not in respect of the duties which you perform under the Act?—It is exactly in respect of the duties under the Act, in addition to reports on military questions, such as soldiers' pay, &c. It is really as much an audit under the Act as it can well be.

571. At any rate, it is not a salary which has been fixed by Her Majesty under a Warrant countersigned by the Chancellor of the Exchequer?—Certainly not.

572. Is the salary of 700 *l.* a year which you receive in addition to the 300 *l.* a year, at the absolute discretion of the Secretary of State?—It is.

573. You do not hold that as a life salary?—I hold it in accordance with the Minute which I now put in (vide *Paper* (C), *in Appendix*); it can be modified, or withdrawn, as the Secretary of State in Council thinks proper.

574. But your salary, in respect of being auditor under the Government of India Act, is a life salary which cannot be withdrawn?—Yes, it is a life salary, during good behaviour.

575. Under the 52nd section of the Act, you have to "examine and audit the accounts of the receipt, expenditure, and disposal in Great Britain of all monies, stores, and property applicable for the purposes of this Act;" is that a duty which you have discharged?—Yes.

576. So that your accounts are not only the account which has been referred to as of the receipts and disbursements of the Home Treasury but also the stores account?—Yes.

577. And also a property account?—Yes.

578. Would you kindly inform us what the property account is?—The only property possessed by the Secretary of State is stores in deposit

deposit when they are purchased. I have to watch over them to see that no stores are purchased which are not properly indented for from India, and that the indents are properly examined and passed by the Secretary of State in Council. I look after the stores until they are shipped, and do not release the Director General from the responsibility until we receive back from India the receipt from the parties in India who have received them.

579. Is there a storehouse in this country?—Yes, at Belvedere.

580. That storehouse receives stores, and the officer in charge of it, I suppose, keeps the usual store account?—Yes, he keeps a store account and books, which are examined by me.

581. Do you examine those periodically?—Yes, we examine from day to day. Every indent that comes from India is immediately recorded. We have books in which we trace the quantities claimed, the quantities sanctioned by the Secretary of State in Council, the contracts entered into, the delivery of each portion of the stores until the whole is completed, also their shipment. We keep a debit against the Director General until we receive from India the receipt of the proper officer there, acknowledging that the stores have been actually delivered to him.

582. So that in your opinion, complete store accounts are kept, and you have the power of auditing, and you do audit them completely?—Yes, it is done very carefully.

583. Both with respect to stores, which are indented for and shipped, and with respect to stores which are kept in the storehouse?—Yes, they are merely in store in transit; there is a very small quantity. The only other stores are the office furniture, and other things of no great importance.

584. There is no other property except the India Office?—That is the only property that I am aware of, besides the storehouse at Belvedere.

585. Are the accounts of that property considered to be in your charge?—I am responsible for the audit of the repairs and charges connected with them, and for seeing that they are correct. The property is in the charge of the Clerk of Works, but I have to look after all the accounts respecting it.

586. I said the accounts with regard to that property?—Those are in my charge.

587. You have power to examine all such officers and servants of the establishment upon the subject as you may think fit, and to summon them before you; do you exercise that power?—Being in the same office I am in constant communication with them. I see the Financial Secretary, the Director General of Stores, or the Accountant General constantly. I state objections to them from time to time as they occur to me. We audit from month to month, keeping close up to date. I can show you the way in which we state the objections and the answers we receive (*handing in an account*).

588. But do you ever exercise that special power of, by writing under your hand, summoning an officer before you?—I have never had occasion to do so in consequence of the ready attention I have met with to anything I have pointed out.

589. Your duty is to report to the Secretary of State your approval or disapproval of any accounts, specially noting any case in which it shall appear to you that any money arising out of the revenues of India has been appropriated to other purposes than those of the Government of India, to which alone they are declared to be applicable; have you ever had occasion to make such a report?—Never; the approval or disapproval goes on from day to day; I frequently raise objections. We have recovered large sums in the shape of over-charges, particularly from the Government Departments. If there was an error in any contract or document, if there was any over expenditure, it would be immediately brought to notice, and an error has always been readily attended to when I have pointed it out.

590. Your examination of the claims of other departments is rather under your other functions than under the Act, is it not?—It is under both, because if I did not examine them in the first instance I must in the second. I could not conscientiously pass them without a full examination. I think the object was to prevent unnecessary reduplication, and that they should be examined and audited once for all. They are examined at the War Office and the Admiralty, and then I complete the examination. I understood at the time the arrangement was made that the object was to prevent a double audit. It was done when Lord Halifax was at the India Office.

591. I think your answer is, that a case has never occurred in which you have been bound to report to the Secretary of State that any money arising out of the revenues of India has been appropriated to other purposes than those of the Government of India to which they are declared to be applicable?—There has not been an instance.

592. The last clause of the section says, that you are to lay all your reports before both Houses of Parliament, together with the accounts of the year to which they relate. There has been, if I understand you rightly, no such report?—I would call your attention to the certificate attached to the accounts which relates to the home accounts of the year. "Having examined the account of the receipts and disbursements of the Home Treasury of the Government of India," I report that they are complete and satisfactory.

593. But the word "such" before "reports" in the clause, I think, alludes to reports which are made to the Secretary of State of sums which have not been properly accounted for. You have had to make no such reports?—No; such sums have not been in existence.

594. And therefore it has not been your duty to lay any report of that kind before the House of Commons?—Certainly not.

595. The accounts themselves are laid upon the table by the Secretary of State, I think?—Yes.

596. Your power of laying reports before Parliament only refers to cases where you have occasion to complain of an inaccurate entry?—Yes, when I observe that money has been improperly spent.

597. Will you be good enough to explain to the Committee your process of audit, taking the post audit first, with respect to the audit under the Act, and then the other part afterwards?—Yes; in the first place this account (*producing an account*) is furnished every month by the Accountant General. I will put that in.—(*The same was handed in.*)

598. This is a monthly account?—Yes.

599. Bringing forward the receipt and expenditure?—

Major Gen. *G. J. Jameson* and *E. Baden*, Esq.

24 June 1868.

penditure?—Bringing forward the receipt and expenditure of the former month, so as to show the exact expenditure up to date, under every head; I have put in the one for the last month of the year, so that it shows the annual as well as the monthly receipt and expenditure. The account for the month of April is for a single month; then the May account gives the April expenditure as well as that of May; then in June, there is a column for June, and the amount of the two months that had been formerly rendered are also put in, and the total is given, so that you can tell the expenditure under every head at a glance.

600. Do you see all the vouchers of those accounts?—All the vouchers are seen by me or by my assistants.

601. In complete detail?—In complete detail.

602. Are they examined in complete detail, or are batches only examined minutely?—They are examined in full detail every month; we go through the whole, amounting to about 30,000 annually. A great many of these, however, are mere regular charges, which are the same from quarter to quarter, such as furlough pay and pensions, and a number of other charges; in those cases we have merely to read off and enter the vouchers; 30,000 may sound a very large number of vouchers, but many of them require very little examination.

603. With respect to authority, is it your duty to query any cases of deficient authority?—It is, and we constantly do so.

604. And in every case of that sort, you require the ultimate authority of the Secretary of State in Council?—Yes.

605. So far as your opinion goes, is the system of audit perfect?—I think it works very satisfactorily, and I believe it is quite sufficient to check any extraordinary or improper charge. I think it is as efficient as I fancy it can well be for the purpose.

606. (To Mr. *Baden*.) I am going to take some of the items on the disbursement side of the account, and ask you a question or two about them, but perhaps you would like to state the course of your audit first of all?—You asked just now if the vouchers were examined in detail; perhaps the best answer to that would be to say that every single voucher is examined and recorded. The vouchers are examined first of all with reference to the several headings of account of which they are the details in those monthly accounts, which you have before you; and then they are examined as to the correctness of calculation, and then they are entered individually into our office books, so that no double payment could possibly take place afterwards without detection. Then they are examined as to authority; of course some of them merely require to be in accordance with the rules, such as furlough pay, pensions, and things of that sort. In those cases we see that they are in accordance with the military rules which have been laid down; in other cases the sanction of the Secretary of State is the only authority we have.

607. (To General *Jameson*.) I will take some of the payments on the disbursement side of the last account, and ask you a question or two upon them. The first payments are in the nature of a debt paid off, and interest upon debt?—Yes.

608. Those payments are made at the Bank of England, I think?—They are made at the Bank of England, and we check them all by the amounts of stock, and see that the interest is properly paid.

609. Do you apply the same audit to those payments that is applied with respect to the Consolidated Fund payments of the same character, or do you require any greater examination?—It is much the same, I suppose, in every respect; but I am not very well acquainted with that examination.

610. What vouchers do you require from the Bank of England?—They send us the vouchers for all the payments of every single dividend; I must first mention the rupee loan. We only register the transfers of the loan from India to the Bank of England, and from the Bank of England to India, and the interest is paid by bills upon the Governor General in Council; with that we have no concern. The only object with which we record that stock is to see that the correct sum is in the hands of the Bank of England, and that they receive the proper 340 *l.* per 1,000,000 *l.* for taking charge of it, and performing the duties. The bills are delivered to the parties entitled, and sent out by them to the Governor General in Council and Local Governments of Madras and Bombay; they are recorded and the interest is all settled in India; there is no money paid here in connection with the rupee loans. As to the home loans they are all paid by the Bank of England, who send periodical accounts to the auditor.

611. Take, for example, the 4 per cent. and 5 per. cent. India stocks; they send to you their accounts of their payments?—Yes.

612. But do they send you any vouchers?—Yes, they send the vouchers.

613. So that you can distinguish between what is due upon those stocks, and what has been unclaimed?—Yes; we can trace that in the most perfect manner, but it has been hitherto left very much to the Bank of England; they retain in their hands the surplus dividends for a certain number of years, and then pay them over.

614. But have you the means of knowing by absolute audit whether the payments have actually been made, or do you only get a schedule from the Bank of England?—We get the vouchers every quarter.

615. You get a voucher for each individual payment?—Yes.

616. So that you have with respect to payments of dividends on India stock a most complete audit?—We have the means of a most complete audit, but by order of the Secretary of State in Council (vide *Paper* (D), *in Appendix*), it has never been exercised. It is trusted to the Bank of England.

617. The Bank of England then send you the vouchers, but you do not consider it necessary to examine them minutely?—Certainly, when we come to receiving the balances of the unclaimed dividends, they will be most minutely examined; but we have not come to that yet.

618. I do not quite understand the point; do you get from the Bank of England the actual receipts of all the persons who receive dividends?—Yes, of every individual.

619. Do you examine those?—They have not been hitherto examined.

620. Then if any receipts were put in which were mistakes, you would not discover it?—We should eventually discover it. On my applying for

for an increase of establishment at one time, I represented the very extensive duty that would devolve upon the auditor of examining all those vouchers in detail from time to time, when Mr. Melvill's letter (copy of which has been put in, *see* Question 616) was sent to me.

621. But if you receive those vouchers and do not examine them, what security really have you? —They are sent to the Accountant General by order of the Secretary of State, but I have never got them finally for examination yet.

622. Then as a matter of fact, you do not examine the vouchers for the individual payments of interest on India stock?—No, certainly not. (Mr. *Baden.*) May I add, in connection with those payments of dividends, that we keep a record in our office of the payment of each half-year's dividend; it would be impossible to pay any amount in excess of the proper half-yearly sum due, without our knowing it. It is only in detail that we do not examine the vouchers.

623. My question referred to the unclaimed dividends; I ask how you know that the Bank of England does not claim for dividends which have not been paid to the parties?—We have a record of that; there was a case a little time ago, when they claimed a small amount in excess of what was really due, and it was at once detected.

624. My question refers to the opposite case; supposing the owner of some 5 per cent. stock did not claim his dividend, but the Bank of England claimed to have paid it, would you detect that?—That we should not know at present.

625. (To General *Jameson.*) Coming, then, now to the civil charges, which you audit, the first item I see is the Home Establishment; the Home Establishment is fixed by the Queen in Council, is it not?—Yes.

626. And you audit that expenditure with reference to the scale sanctioned by the Queen in Council?—Yes.

627. If any payment was made for the Home Department, which was not sanctioned by the Order in Council, you would query it I suppose? —Certainly, it would be disallowed.

628. If the Secretary of State overruled your query, what would you do?—I would report it to Parliament.

629. Although you are an officer, in respect of the greater part of your salary, under the Secretary of State in Council, you would not feel any difficulty in reporting any case in which an overpayment might occur?—No; I should have no hesitation in doing so; I should have no difficulty about it whatever, not the slightest; at the same time I must not be understood to say that I approve of the arrangement under which an auditor receives his salary from two sources; I have always objected to it.

630. The next item, after the salaries and contingencies of the Home Department, appears to be postal payments; what certificate would you require in that case?—That is paid under subsidy, that is, under agreement. There is no doubt or question about that.

631. And all the following, the telegraph, postal, and steam subsidies, are very simple matters?—Very; they are all quite simple.

632. The pensions and retired allowances, I suppose, are dealt with in the same way as the salaries?—They are minutely scrutinised. We scrutinise the payment of every pension. In the first instance we get the regular authority for the superannuation or pension, and after that, of course, we go on with it till the pensioner dies or is removed in some way or other.

633. Are the military pensioners paid by the staff officers of pensioners in this country?—Yes.

634. Do you audit those payments in every detail?—Yes, in the fullest detail.

635. There is a large item for the new India Office, I see?—Yes.

636. That building is erected under the supervision of the First Commissioner of Works, is it not?—No; it is under the supervision of the Secretary of State. The only authority we have had is the Secretary of State in Council's sanction for the contract.

637. Is the contract made directly with the Secretary of State, or through the Works Department?—It is made directly by the Secretary of State in Council.

638. Coming now to the military charges, are all those expenses audited by you in full detail? —Yes, in full detail.

639. Are the vouchers down to the smallest voucher examined by you? — Yes; all the vouchers, to the smallest; they are sent in in full, and examined most fully.

640. You have described the store accounts?— Yes.

641. But so far as they are cash, you examine those also in full detail?—Yes, in full detail.

642. Coming to the guaranteed interest upon the railway capital, what process do you apply there?—We have an account of the capital, and the amount of guaranteed, interest that is paid over to the directors every six months.

643. The amount which you have to pay depends, does it not, upon the nett receipts in India?—No; the receipts are accounted for in India.

644. You only know the amount of those nett receipts from the account audited in India?—The whole of that audit is conducted in India by the Government there.

645. Then, with respect to those payments, you take the amounts as settled in India, and merely pay the resulting difference?—We pay the amount which is payable here, that is to say, the amount of the guarantee, leaving the Indian Government to make the adjustment and the audit there, and whatever the result may be, either for or against, is a mere matter of remittance. The whole thing is arranged by the audit in India.

646. My question was this: the amount which is due by the Secretary of State in respect of the guarantee, that is, the difference between the nett receipts and 5 per cent., or whatever the guarantee may be, is settled out in India, is it not?—Yes.

647. Your duty is merely to see that the payment of it is correct, and that there is the proper voucher for it?—The only duty performed by me is that stated in answer to Question 645.

648. You do not in any way audit the account upon which it is decided how much is due?—No, there is a railway department and an official railway director here, who arranges all those things; there is very little for us to do.

649. Mr. *Pollard-Urquhart.*] Then, when a railway earns more than the 5 per cent., how is that settled; is it settled here?—All that is settled in India; it is very carefully guarded by the Indian Government.

650. *Chairman.*] I see advances are made to the

Major Gen. *G. J. Jameson* and *E. Baden*, Esq.

24 June 1868.

the civil, military, and other provident funds of India?—Yes.

651. How do you audit those advances; is it merely a question of authority?—They are reported to the Indian Government. A credit has always been afforded for the exact amount; credit is given either at Bombay, Madras, or Calcutta for an advance, and the accounts have been hitherto entirely rendered by the secretary to the fund; it is only recently that they have been made over to the Secretary of State. They are now Government institutions.

652. You have not to audit those accounts, I suppose?—Yes.

653. All you do is to see that the sum, which is certified as being right to be advanced, has been advanced and received?—Yes, quite so.

654. In the same way with regard to the postage accounts, and the remittance accounts, all you have to do is, not to examine the account, but to see that the cash which is authorised to be paid over, has been paid over?—That is all.

655. Is that also your duty in respect to the last item, namely, the payments on account of stores and establishment charges of Indian railways?—Yes; but we have nothing further to do with that than to see that the amount applied for has received the sanction of the Secretary of State inCouncil; we have nothing to do with the disposal of the stores; any application made by the railway companies goes up to the railway board, and is passed by the Council; it is a mere advance.

656. Do you audit the payments by the Indian railway companies which are approved by the Secretary of State?—No, we never see them at all.

657. Do you know by whom those payments are audited?—We see the letter of application from the manager or secretary, and it is passed by the Secretary of State in Council, as an advance.

658. Then your department does not audit the railway accounts at all?—No, not at all.

659. Who does audit the railway accounts?—The whole audit is conducted in India, and the railway authorities here receive whatever advances may be necessary, upon the sanction of the Secretary of State.

660. But large payments are made in England on account of stores to the railway companies, are they not?—Yes.

661. Who audits those accounts?—They are passed by the railway department and the Secretary of State in Council.

662. They are said to be audited, are they not?—No.

663. At any rate you do not audit them?—No, certainly not.

664. Are there any items in this account on the disbursement side, which form the subject of any controversy between you and the department?—On every account there is a schedule of objections sent to the Accountant General with respect to over payments, under payments, or irregular payments; in those cases we call for sanction or for a refund. Sometimes officers are overpaid, and there are other matters which require alterations, and the Accountant General returns the objection paper with replies showing how the adjustments have been made.

665. But my question aimed at this, is there any payment included in these disbursements as to which you have felt it necessary to represent to the Secretary of State, in the words of the Act, that you do not think the monies arising from the revenues of India should be appropriated to such a purpose?—I have never had occasion to do so.

666. So that, with respect to these disbursements, there is no payment which you have thought it your duty to take exception to finally?—No.

667. Coming now to the other side of the account, the receipt side, I see that the first item is proceeds of the sale of India stock; what examination do you give to the account of sales of stock?—We see exactly the amount sold, and the amount credited.

668. (To Mr. *Baden*.) Do you see the broker's notes, or any certificate which shows that the sale is complete?—We see the broker's notes themselves, they are all examined.

669. (To General *Jameson*.) The second item is the amount received for bills of exchange on India; do you see the tenders?—No, we do not see them till after the bills are sold; the tenders are opened at the bank in the presence of the Chairman of the Finance Committee and the Financial Secretary of the India Office; a list of accepted tenders is then furnished to me.

670. Do you, for the purposes of audit, examine the tenders?—I examine the copies previously referred to.

671. And you satisfy yourself that the prices at which the bills were sold are in accordance with the tenders?—Yes.

672. Do you examine them in detail?—Certainly.

673. Is that a very troublesome business?—Not particularly so.

674. The bills on India are sold periodically, are they not?—Yes, every fortnight.

675. And you get from the Bank of England, I suppose, the vouchers with respect to those sales?—Yes.

676. The next item I see is proceeds of bullion received from India; do you get the notes there?—Yes.

677. On page 4, I see that very large sums have come into the Indian Treasury from the different railway companies, they are instalments of their capital as it is called?—Yes.

678. Do you exercise any audit over those receipts?—No, none whatever; we merely see that their receipts are carried to credit, and that they are recorded for interest immediately. The moment we see that the capital is paid in, it is recorded for interest, so that we may not pay too much.

679. So that with respect to the Indian railway receipt and expenditure, that receipt being really the largest part of the whole, your audit is merely a cash audit and nothing more?—It is merely a cash audit.

680. Now to go to what you described as your other functions not under that warrant, for which you receive a salary from the Secretary of State in Council, will you be good enough to describe what you do in that respect?—I cannot put this paper in, because it is too voluminous (*producing a bundle of accounts*), but it will give some idea of the way in which the War Office accounts are disposed of.

681. Your primary duty, as pre-auditor, is to examine the claims on India by the departments at home, is it not?—Yes.

682. And, I suppose, claims on the departments at home by India?—Yes.

683. And that examination takes place before payment?—Yes.

684. Your examination is conducted, I presume, on the same process as that of one Government department with respect to claims upon another Government department?—Yes; quite so. The claims are minutely examined with vouchers and authorities.

685. But if you made any error in that examination before payment, there is no post audit to detect that error?—No; that is an objection. But it must be stated that the War Office have passed them before they come to me. There is a double Government audit; the War Office audit them as against India; it is, in short, the War Office and the auditor of the India Office, adjusting the claims between the two Governments. If there was a third or post audit, I think it would be an improvement.

686. Do you not consider that some examination of those claims and payments ought to be made under the Act?—I quite understand that they are examined under the Act, although they are audited primarily. They are first sent by the War Office as audited, I presume, by their auditor, then they come to me, and I audit them.

687. You do not quite take my point; I mean this: do you not think that the 52nd section of the Act, which requires that all the accounts should be audited by a person holding office during good behaviour, and independent of the India Office, should include in that respect an examination of these accounts?—I think so.

688. And as you do not examine them in respect of your holding office during good behaviour, is not there an omission?—That may be a matter of opinion. I may consider the 300*l.* a year to cover the pre-audit as well; I am sure that they are as carefully and fully audited as is possible under any circumstances. I think, if there was a third audit, if they were examined in the India Office and sent to me for post audit, it would be a vast improvement; that is what I have always wished, and what I would have liked from the first.

689. Have you suggested that course?—I have again and again requested it.

690. Have you done so officially?—No, I have never done it officially.

691. What is the character of the objection to it?—The (then) Secretary of State in Council seemed to think that a double examination was not necessary, but now from the Draft Act before Parliament it will be seen that the Secretary of State is prepared to have a double examination.

692. You have had great experience in military accounts, I think?—For about 35 years.

693. Mr. *Pollard Urquhart.*] Does any difference ever occur between you and the War Office, in adjusting the respective claims of the India Office and the War Office?—If you will kindly cast your eye over that bundle of accounts I have handed in, you will see large disallowances made by me admitted by the War Office, and paid; I have also admitted undercharges.

694. Suppose there was an important difference between you and the War Office, and each department maintained its own opinion, to whom would it be referred for arbitration?—It would be referred to the two Secretaries of State. I would send it in to the Secretary of State for India, and he would address the Secretary of State for War, and they would settle the question.

695. Mr. *Liddell.*] I understand that you act on behalf of the Indian Treasury, am I right in that?—Yes, I act on behalf of the Indian Treasury.

696. Now, supposing a case of monies derived from Indian sources, and applied to other than Indian purposes, if an account was rendered to you of that nature, have you the power of objecting to it?—Certainly.

697. Have cases of that kind occurred?—No, they have not.

698. Never?—They never have.

699. Have you received as yet an account of Indian monies applied to a purpose of which we have heard a great deal, a certain ball that was given?—I have received it.

700. Is it too much to ask whether you shall feel it to be your duty to object to that payment?—When the Court of Directors were in existence, there was as much spent perhaps in a short period in entertainments as this ball cost; I have objected to several of the items, and there has been some discussion as to overcharges, but I hardly think I need carry it further.

701. I do not press you if you do not wish to state your view?—I have not the least objection to give my opinion; I am quite willing to state it.

702. I should like to have your opinion?—I do not think it is a thing that could well be objected to.

703. And you do not intend to object?—I may state that, since India was transferred to Her Majesty's Government, there has not (to my knowledge) been any expense incurred for entertainments such as were previously of frequent occurrence; this is the sole instance in which a great entertainment has been given; there may be a great difference of opinion, but I hardly think you could object to a sum of about 11,000*l.* which has been expended under such exceptional circumstances.

704. Do you not anticipate accounts reaching this country of a very large amount of Indian monies expended in the Abyssinian expedition?—Yes.

705. It would be perhaps premature to ask a question upon that subject?—I do not exactly understand the nature of the question you wish to ask.

706. I am now asking you one or two questions with reference to monies derived from Indian sources, and spent on purposes other than Indian purposes?—Yes.

707. In reference to that question, I ask you whether you do not anticipate accounts of very large sums spent in military operations in Abyssinia?—Yes.

708. Derived from Indian revenues?—Yes.

709. Shall you feel it your duty to take exception to such payments?—What is the nature of the payments to which you allude?

710. Payments on account of the great military expedition in Abyssinia?—They are all to be repaid by the Treasury to the Indian Government.

711. They are all to be repaid from the Treasury in this country?—Yes; the only question arising has been discussed in Parliament and sanctioned, that is whether the ordinary pay of the troops while absent from India in Abyssinia, should be borne by India; that has been sanctioned by the House of Commons. There is no other question at issue. We go into the most minute details; I may say that there is no expenditure that will not be charged against the

Major Gen. *G. J. Jameson* and *E. Baden*, Esq.
——
24 June 1868.

the Imperial Government; and from time to time the Treasury advance 500,000*l.*, and then another 500,000*l.*, and then 1,000,000*l.*, as the expenditure is incurred; they are quite willing to pay the money into the Bank of England on account of the Secretary of State in Council.

712. The payment of the Indian troops having been sanctioned by Parliament that will deprive you of any power of objection to it?—It will be settled in India by the Indian Audit. The pay of the troops will be charged to the Indian revenues in the same way as if they had never left India. But that will all be adjusted in India.

713. It will therefore not come under your review?—No, it will be done entirely under the Indian authorities.

714. I see in this account which you have placed before us, very large payments on account of interest on the guaranteed railways?—Yes.

715. You were asked several questions upon that subject; but I do not see any account of receipts in repayment of that?—You will find those repayments in the Indian accounts.

716. Do they not come before you as auditor?—No; no payment in India comes before the auditor here. They are audited and adjusted under the authority of the Governor General. Those accounts are all laid before Parliament; you will see the capital accounts of the companies stated.

717. With regard to stores, I think I understood you to say at the commencement of your evidence, that the stores are purchased as they are required?—Yes.

718. Is there no stock of stores at all?—There is only a very trifling stock of stores, merely a few patterns, and perhaps some articles that may have been delivered in excess. I do not think the value of the stores in the depôt that are permanently retained would amount to any considerable sum.

719. There is no sufficient quantity to warrant any taking of stock?—We do take stock, small as it is.

720. *Chairman.*] You were asked about the expenses of the Abyssinian war; if I rightly understand your answer it is this, that all the payments will be made in India, at any rate they will not be payments of the Home Treasury, and you in your capacity of pre-auditor, will make claims upon the War Office for them?—No; upon the Treasury.

721. Upon the Home Government for them?—I will describe the way in which it is done: in the first place, stores were furnished by our director general of stores, upon requisition from the Indian authorities, from the Admiralty, or from the War Office; such as supplies of provisions, soldiers' rations of preserved meats, telegraph and railway stores, and many other things; we have prepared bills, and sent them on to the Treasury; there is an account current for the Abyssinian advances; and the Imperial Government pay as required. In India the whole of the accounts of the force have been sent down to Bombay, where an auditor has been specially appointed to audit the Abyssinian accounts. Mr. Turner has gone out from the Treasury as a coadjutor to see that the vouchers are formal, and that nothing is admitted which would be likely to be objected to by the Imperial Government; at all events he is allowed to take exception to anything, and to send home his views upon the subject. This auditor in Bombay sends home monthly an account of the actual expenditure, having received the charges from Madras and Calcutta; they are all compiled at Bombay, and this account, when it comes home, is sent to the Treasury for payment, and a credit is afforded for the amount. Then it is a mere matter of remittance; we have nothing more to do with it, nor could it be in any way audited here, unless the Imperial Government think proper to go into all the items; we merely have to see that the money claimed by India is received from the Imperial Treasury.

722. It is your duty to see that the money claimed from Bombay is duly paid or credited here?—Yes; that it is duly paid by the Treasury here.

723. Then if a question should arise whether any payment which had been made by the Indian Government on account of Abyssinia there, should or should not be repaid by the Home Government, would it be your business to intervene at all, and to take any part in the controversy?—Certainly; if any sum was not claimed from the Treasury, which I thought ought to be claimed, I would not hesitate to make a report upon the subject.

724. That you would do in respect of your functions as looking into claims upon the War Office and the Admiralty?—No, I should do it as post auditor.

725. Referring to the 55th section of the Government of India Act (I am taking this as an illustration), under which it is provided, that "except for preventing or repelling actual invasion of Her Majesty's Indian possessions, or under other sudden and urgent necessity, the revenues of India shall not without the consent of both Houses of Parliament be applicable to defray the expenses of any military operation carried on beyond the external frontiers of India." If you were not satisfied that the provisions of that clause had been complied with, would it be your duty to raise a question about it?—Certainly; I would not allow any item to be paid from the Home Treasury without making the report directed by the Act.

726. That is to say, it would come through your hands in one of your audit capacities to see that the ordinary pay and allowances of troops employed beyond the frontier were recovered from the Home Government, unless the provisions of the 55th section had been complied with?—The pay of troops is exclusively audited and adjusted in India, and will not be charged against Abyssinia; it will form part of the budget charge for India for the year; and the audit entirely rests with the Indian Government. In one or two instances, on the question that certain batteries of artillery which had been sent to Abyssinia, and came home without going back to India, and without being relieved, I reported that their pay was not chargeable to Indian revenues from the date of their leaving that country.

727. My question comes to this: if the authorities in India do not raise a claim of that nature, you will have no means of fighting the question at home; your duty is only in these respects, is it not, to support the claims upon the Treasury, which you are advised are raised in India?—I have seen the instructions which have gone to India, and the debates in the House of Commons, and I know exactly what should be paid, and what should not. If there was any discrepancy I could

I could not fail to discover it, and to bring it to notice.

728. How could not you fail to discover it, if the payments are charged in India, you having no authority over the accounts in India?—We should merely have to see that the pay of the troops which are chargeable was in regular course; there could be no dispute or difficulty about it. We know the regiments that are there; we know the regiments that come back, and we know how long their pay must go on continuously as a charge to India.

729. Your authority, under the 52nd section of the Government of India Act, is only with respect to charges upon the home accounts?—Only with respect to charges upon the home accounts?

730. So that if this does not become a charge upon the home accounts, you have no statutory authority to intervene, have you?—No, certainly not; but I should go beyond that. If I saw that anything was not charged that should be charged, I should bring it to the notice of the Secretary of State, and I have not the least doubt that he would give the matter due consideration.

731. That you would do, to use a French distinction, *officieusement*, rather than *officiellement*?—Yes.

732. And therefore the 55th section of the Act, though coming within these provisions as to accounts, does not officially come really within your control?—No; it does not officially apply to any charges of that kind.

733. You would only intervene in the matter as an officer of very great experience in military matters near the Secretary of State, but not as the statutory auditor under the Government of India Act?—Exactly; I should have no authority to interfere with the way in which the Governor General chose to charge it.

734. If he does charge it, and if the claim is raised at home, it is your duty to raise the question about it?—Yes.

735. Because, then, it becomes a payment to be made at home with which you are officially concerned?—Yes.

736. Mr. *Laing.*] What delay is there in obtaining the repayment here of the advances made in India on account of the Abyssinian expedition?—Hitherto there has been no delay. We have received instalments from time to time.

737. Supposing a certain sum, say 100,000 *l.*, to be paid in Bombay out of the treasury there for transport for the Abyssinian expedition, how soon will that 100,000 *l.* be obtained here?—When the accounts come home. The Treasury here have been willing to make the advances; they have advanced sums at several times. There is a regular account current, and charges are sent to the Treasury as they come home. The Imperial Government continue paying amounts so as to cover those charges.

738. So that the treasuries in India have not, in fact, been to any material extent in advance on account of the Abyssinian expedition?—Yes, they must be two or three months in advance, but then it counts instead of the remittance home. The Secretary of State has discontinued drawing to the usual extent upon India for the sum required at home, and the charges on account of this Abyssinian expedition are a remittance at a very fair rate of exchange.

739. As those remittances have always to be made, to a large extent, the Indian Treasuries have never been in a worse position in consequence of the Abyssinian expedition?—Not the least. We get the remittance, certainly, at a more favourable rate of exchange than if we had sold bills in the market.

740. And you get your credit here at as early a date?—Yes. The Treasury, as soon as we show that there are claims outstanding, give the money as it is required.

Major Gen *G. J. Jameson* and *E. Baden*, Esq.

24 June 1868.

Sir WILLIAM DUNBAR, Bart., and WILLIAM GEORGE ANDERSON, Esq., called in; and Examined.

741. *Chairman* (to Sir *William Dunbar*).] YOU are the Comptroller and Auditor General?—I am.

742. Have you heard the evidence which General Jameson has given with respect to the audit of the home accounts of India?—Yes, I have heard it throughout.

743. You are aware that the reference to this Committee is to examine the audited home accounts of the Government of India, and the arrangements under which such accounts are audited. I will ask you, as you are specially connected with this Committee, and, as the Auditor General, whether you have any remark to offer upon the system upon which the Indian accounts are audited?—No, I have no remark to offer upon the system upon which they are audited; it appears to me to be analogous to the system which is at present in operation with regard to the accounts audited by the Exchequer and Audit Establishment, and there appears to be no practical difficulty in the way of auditing those accounts so far as that establishment is concerned.

744. Supposing it was considered desirable that instead of there being two audit departments, whose accounts are examined by this Committee, the Indian home accounts, as well as the Imperial accounts, were audited by one Department, would there in your mind be any difficulty in the way?—None whatever.

745. (To Mr. *Anderson.*) I will ask you the same question?—I see no difficulty in carrying on such an arrangement as General Jameson has explained to the Committee to-day, by the Comptroller and Auditor General.

746. (To Sir *William Dunbar.*) Supposing such an arrangement were made, what would be the course taken by the Exchequer and Audit Department with respect to that part of the examination which must be internal in the India Office?—We should detach a local force for the purpose, just upon the same system as we now detach a body of officers for the purpose of examining the expenditure of the War Office and of the Navy.

747. Is there anything peculiar in the Indian accounts, judging from what you have heard stated by General Jameson and his assistant, which would impose any difficulty upon your Department, or any other Audit Department, in undertaking it?—Not so far as I can see. Mr. Anderson has before him the details of the account. (Mr. *Anderson.*) We have an analogous expenditure already submitted for audit to the Audit Department. I have analysed the Indian home account which has just been laid before Parliament, and it consists first of dividends, annuities, and pensions,

Sir *W. Dunbar*, Bart., and *W. G. Anderson*, Esq.

Sir *W. Dunbar*, Bart., and *W. G. Anderson*, Esq.

24 June 1868.

sions, guaranteed interest, provident funds, and remittances, contributions to military expenditure. These are mostly periodical payments, or payments depending upon capital monies which are easily ascertained, and these amount to more than half of the whole expenditure in these home accounts. There is another large item, "Guaranteed Companies, on account of Stores, Establishment Charges, &c.," nearly 4,000,000 *l.*, and then there is an item for purchases of stores, 1,000,000 *l.*; payments for troopships and transports, about 580,000 *l.*; the administration charges, including charges connected with the collection of the revenue, and also including a charge of 125,000 *l.* for the erection of the new India Office, amount to 348,000 *l.* The rest may consist of military charges, and a variety of miscellaneous expenses, amounting to about 900,000 *l.* There is nothing in any of those charges for which we could not find similar items in the accounts which are already examined by the Audit Department.

748. General Jameson described, I think, some of the most important parts of his duty to be the examination of claims as between the Indian Department on the one hand, and the Admiralty and the War Office on the other. I will include in the general description, payments made by the staff officers of pensioners in connection with Indian pensions; is there any reason connected with those payments why a consolidation of the Audit Offices would be desirable?—I see no reason whatever why they should not be consolidated. The military charges, which I think were referred to by General Jameson, have reference more to supplies of stores and clothing, because, I believe, under Act of Parliament, the other military charges, that is the contributions for military expenditure, are settled by a capitation rate; and the examination of that account has been very much simplified, inasmuch as it now depends upon the number of Imperial troops borne on the establishment of India.

749. Are there not then still, since the settlement between the Imperial revenues and India, calculations of military account?—There are still charges for supplies of military stores, and, I believe, clothing also, which are sent from this country. Those would appear in the home accounts here, as being paid for directly by the Indian Department, and they are, I believe, quite independent of the rate per man, which was settled under the agreement of 1861.

750. I notice that a large portion of the charges which are the subject of the paper General Jameson put in, arose between the years 1855–56 and 1860–61. Do the accounts between the War Office and the India Office since that time, bear the same complexion as the former ones, or are they of a more simple character?—I believe the accounts prior to that date were very complicated, and the settlement of charges involved very considerable delay. There were large advances out of the War Office funds for the purposes of the Indian Government, and it was owing to the immense difficulty in procuring a settlement between the Home Government and the Government of India, that a Committee was appointed to consider whether it would not be possible to settle all those claims by a fixed rate per man per annum, and the rate was fixed at 10 *l.* to cover all those charges. I should apprehend that that account which has been delivered in does not apply to the existing circumstances.

751. In times of peace, since that settlement was arrived at, there is no great complication between the departments; but take the case of the China War, which was since then, did not it raise very considerable complications of account?—Those charges of course do not enter into the commuted rate, therefore they are the subject of a separate settlement.

752. And as a matter of fact, they have created considerable complication, have they not?—Very considerable complication has arisen in the settlement of those claims, and very considerable delay has been caused.

753. What part has the Exchequer and Audit Department in the settlement now of questions of this kind, say between the War Office, or the Admiralty, and the Indian Department?—They do not come before the Audit Department. The monies are advanced out of War Office or Admiralty funds, and they have their own auditors.

754. But does not the Exchequer and Audit Department express any opinion upon controversies, as to a charge between either the Military or the Naval Department and the Indian Office, when those controversies arise?—They would have no opportunity of expressing any opinion, unless they were specially consulted upon any particular question. Those questions do not come before us in any of the accounts, subject to the examination of the Exchequer and Audit Department.

755. Supposing that there is a vote of credit for any military expedition, and that that vote is kept open for some years, and that against that vote there are charged from time to time, expenses which have been defrayed, we will say by India, does not the Exchequer and Audit Department have some voice before anything is charged to that vote, and have they not to see that it is a proper charge?—The mode in which those charges are settled involves an examination in the accounts of the departments; that is in the appropriation accounts of the departments in which those charges arise. The terms of the vote are these, that the vote of credit shall be applied to defray excesses of expenditure beyond the ordinary grants in the respective departments. It is a condition of the application of that vote, that any excess of expenditure beyond the vote shall be caused solely by the expenses which the vote of credit is intended to provide for. In the examination of the Appropriation Account of the War Office and of the Admiralty, the whole expenditure, including this extra expenditure, is checked by the Audit Department, that is as to the appropriation of the expenses under their respective votes, and when the account is finally audited the excess which is chargeable upon the vote of credit becomes the subject of a claim upon the Treasury, and they authorise an issue out of the vote of credit to reimburse those expenses to the department. Therefore the whole expense, both the ordinary expenditure and the extraordinary expenditure included in the vote of credit, appears in the same account.

756. But supposing that the India Department made a claim on account of a payment which the War Office disputed as not being properly chargeable to them, does not the audit officer in the War Office see the claim, and would he pass it unless he was satisfied that it would come within the proper War Office Vote?—Being military expenditure it would be audited by the War Department,

Department, and any expense which they objected to would be rejected from the claim, and would not appear. It would not be admitted into the account which is the subject of audit, as to appropriation, by the Auditor General.

757. But even if the War Office were prepared to admit the claim, would not it be necessary that the accounts should be passed in an appropriation point of view, by your officer who is in the War Office?—If the War Department admitted the charge as a proper claim against the vote, or against the vote of credit, it would be passed by the examiners from the Audit Office, because it is the duty of the War Office to audit the expenditure in detail, not the duty of the Auditor General.

758. (To Sir *William Dunbar.*) But is not it the duty of the Auditor General's officer, who is carrying on the concurrent examination in the War Office, to see that the expenditure comes within the head of the vote?—Yes, certainly.

759. And if it was an expenditure which was not a military expenditure at all, and not within the heads of the military votes, he would reject it, would he not?—Yes, he would reject it, and report it to the Auditor General, and the Auditor General, if he was not satisfied that it was properly chargeable against the vote, would report it to the House of Commons.

760. So that in that way the Auditor General is cognisant of every claim for the repayment of military expenditure, and responsible for objecting to it, if it is not within the vote?—He is responsible for objecting to it if he disapproves of it.

761. That however is the only part which the Audit Office take in the settlement of accounts between the India Office and the War Office, that no charge can fall upon the Army Votes which has not been passed by the audit officers as within the Appropriation Act?—Just so.

762. (To Mr. *Anderson.*) With respect to the payments by the staff officers of pensioners, to what extent are they audited by the Exchequer and Audit Department?—They are audited entirely by the War Office. They consist chiefly of pensions; the Indian pensions are payable under the same regulations as pensions to British troops, and the amount paid is claimed from time to time from Indian funds.

763. No payment could be made, could it, for an Indian pensioner, and charged to Imperial funds, without the concurrence and connivance of an audit officer?—No, I do not see that it could be done without a combination amongst the staff officers, the War Office clerks, and Indian officers. It would be impossible, I think, to pass an irregularity of that kind.

764. I will put a practical question; supposing a staff officer of pensioners paid an Indian pension, and instead of charging the India Office with it in his account, charged it to the War Office, has the audit office any means of detecting the error?—No, that rests with the Audit Department of the War Office. In the examination of that account, they would reject that item from the charge against the War Office funds, and would charge it against the Government of India.

765. You mean by that, that the War Office would be responsible for seeing that the particular person to whom the pension was paid was a person chargeable on India, or on the War Office, as the case might be?—Certainly.

766. But would not your audit officer detect it, if the payment was not in the nature of a payment of a pension at all?—No; I think the Audit Office clerks would accept the decision of the Audit Department of the War Office as to the amounts chargeable under the different heads of service.

767. But if it appeared upon the face of the account that it was not in the nature of a payment of pension, and therefore not within the Appropriation Act, they would question it, would they not?—The Audit Office examiner would question it, undoubtedly.

768. He would not go further, and ascertain whether it was an Imperial pension or an Indian pension?—I doubt whether his examination goes into such minutiæ as that; that is considered to be exclusively the duty of the War Department, and I believe it is very rigidly performed. (Sir *William Dunbar.*) I wish to make this one general observation with regard to the matter of audit. It appears to me, as a general principle, that all public accounts should be referred to one department, and for these reasons: because it secures uniformity of decision, a uniform system of examination and audit, and passing of accounts, and a thorough report upon all objectionable items by a high functionary with independent powers. I think it undesirable that there should be any multiplication of small departments of a like kind with independent or semi-independent powers. That I state as a general principle. As a question of policy, it would appear to me, that wherever the House of Commons is called upon, directly or indirectly, to make itself responsible for expenditure, the House of Commons may fairly require that the audit of that expenditure should be submitted to an officer or to a department which is in direct relations with it, and which has its confidence.

769. Mr. *Laing.*] Do you not think that there might be some advantage in the case of Indian expenditure, where there may so often be conflicting claims against the War Office or the Admiralty, that the audit of these accounts here should be in the hands of some such officer as General Jameson, who has a certain amount of Indian experience, and Indian bias and prepossession?—I presume that the audit is conducted in that department as it is in the Audit Department, in the War Office and elsewhere, chiefly by the clerks of that department, under the superintendence of a high officer, to whom reference is made from time to time when difficulties occur. I do not know what degree of Indian experience it may require; upon that I am not competent to pronounce an opinion, but I do not believe that any audit which the India Office can carry on for itself, or which the War Office can carry on for itself, or which the Admiralty can carry on for itself, cannot be as efficiently and as economically, and as satisfactorily conducted, in a public point of view, by the Exchequer and Audit Establishment, which, with its band of trained officers, exists for that purpose, as by any other establishment.

770. There have been times when no doubt the disposition of the Treasury has been to lean against India; in the first China war it was quite notorious that was the case: supposing that state of things to arise again, and there to be a disposition rather to ease the finances of England at the expense of those of India, might it not be desirable that the audit of these accounts should be in the hands of some officer of high standing and great experience who could stand up for the claims of India?—I do not know any

Sir *W. Dunbar*, Bart., and *W. G. Anderson*, Esq.

24 June 1868.

officer who would be so independent, and who could so freely exercise his independent functions, as the comptroller and auditor general, holding an important office for life, with a high salary, under patent, and irremovable.

771. Supposing the audit of Indian home accounts were consolidated with those under your board, a separate department would have to be established for the audit of the Indian accounts, I presume?—It would simply be necessary to have a separate section for the India Office, as we have a separate section for the War Office, and a separate section for the Naval Department. There is no department, let me state, which is capable of such easy expansion as the Exchequer and Audit Department, which consists of a certain number of sections of trained officers with competent superior offieers at the head of each section, acting under the directions of the heads of the department. The business of audit is a business of a kindred nature, as you are aware, and it admits of most easy expansion.

772. Supposing you had an Indian section in that way within the Audit Office, would you see any objection to having, or would you think it right that you should have, an officer imported into the Audit Office to be at the head of that section; of course subordinate to the superior authorities of the department, but still taken from the Indian ranks, and having a certain amount of Indian experience?—I should say that the natural course would be to transfer to the particular section of the Audit Office charged with the audit of Indian accounts, those very clerks and auditors who are now performing that same duty in the India Office, and who would bring with them all their present experience.

773. Mr. *Laing* (to General *Jameson*).] I should like to have the benefit of your experience upon this point; how far would you concur with that view which Sir William Dunbar has expressed, or do you think it desirable for Indian interests that the independent Indian audit should be retained?—I think it is quite indispensable that there should be some person of experience on the part of India to take part in the settlement of the claims: however regular the system of audit may be, there are many things that require a great knowledge of the subject to dispose of properly. If the Committee will look at the document I have put upon the Table, they will find objections as against the War Office to the extent of some 400,000 *l.*; I believe, if there had not been an auditor of Indian experience, these items might have been passed with perfect good faith without the knowledge that they were wrong.

774. *Chairman.*] Those are the objections raised by the India Department to claims by the War Office, or *vice versâ*?—These are objections raised by the India Department, by my department, in fact, to claims made by the War Office, which had passed their audit, and which were passed in every respect as regards the votes, and then they came to me. If you will have the kindness to look at the adjustment on that roll of the objections made, you will find numerous objections, and you will find a recovery made in actual cash of upwards of 200,000 *l.*, for which the War Office had to go to the House of Commons to ask for an extra Vote; you will find double charges there on account of Cape claims, which I have struck out; it was a very large recovery indeed.

775. But those claims might equally have been made by the one department or other if the final audit, the supreme audit, was in a department independent both of the War Office and of the India Office?—Quite so; only I think that as the whole of the departments of audit are, I may say, without offence, on the side of the Treasury, there should be at least one person of Indian experience to raise an objection, even if he was under the Auditor General, and to say, "This is not regular," and give reasons for his objection; I have no doubt it would be attended to immediately.

776. Some confusion arises from the use of the word "audit;" the internal audit in the War Office is conducted by an examiner rather than an auditor?—Yes.

777. In the same way, part of your duties are rather duties of an examiner than of an auditor?—Yes.

778. The suggestion which has been made, and which Mr. Laing has followed up, is this: could or could not this adjustment of claims take place with fairness to India, if there was a supreme auditor independent of both?—I think there should be somebody who had the power to object to charges being made against India.

779. The question is, could those objections be made as now both on the one side by the War Office, and on the other side by the India Office, if there were a supreme auditor in the position of the present Comptroller and Auditor General, or would India suffer by his being immediately connected with the Imperial Government?—I can hardly give an opinion upon that.

780. Mr. *Laing.*] Who does the appeal lie to now in a case of difference?—To the Secretary of State for War and the Secretary of State for India; any appeal from them would be to the Treasury, and their decision, if not agreed to by the Secretary of State for India in Council, must be sent to Parliament.

781. Suppose the Secretary of State for India holds with you, and the Secretary of State for War holds with his auditor, and they cannot agree?—They always adjust it reasonably.

782. *Chairman.*] Has no case ever gone to the Treasury?—Perhaps one or two cases; I think the Treasury have given it against us once or twice.

783. Mr. *Laing.*] So that, practically, the choice lies between its being settled privately between the two Secretaries of State or its being carried to the Auditor General and settled by him?—Not privately; the course adopted would be that indicated in my reply to Question 780. (Sir *William Dunbar.*) General Jameson appears to labour under the misconception that the Auditor General is under the Treasury, because he says that there ought to be some Indian officer to point out the claims of India as against the Treasury; I think it ought to be made plain in the first place that the Comptroller and Auditor General is quite independent of the Treasury; and, secondly, that if the Auditor General were armed with the powers which General Jameson himself possesses under the 52nd section of the Government of India Act, he would of course be bound by the provisions of that clause, and all his actions with reference to the Indian accounts would be strictly regulated thereby. Then it appears to me that the objections apply to questions of pre-audit. These questions, which have occurred between the India Office and the War Office, have been, with respect to claims which should have been settled

settled before audit, and of course those claims would be settled before audit in the India Office, probably in the Accountant General's Department, before the accounts were submitted to the Auditor General for his report upon them. (Mr. *Anderson.*) There is one matter which, perhaps, I might mention; I think that the objections which General Jameson refers to particularly have been very much diminished in number since the arrangement by which the capitation rate was fixed. (General *Jameson.*) There is an impression, that since the introduction of a uniform rate, the accounts between the War Office and the India Office are virtually at an end, with the exception of the claims for clothing stores, which are the subject of direct and immediate payments; but this is not at all the case. There are matters connected with India cropping up every day which require a knowledge of the Indian regulations, and which could not properly be decided without such knowledge. The War Office acknowledge that occasionally, by admitting objections which are made, and by withdrawing the charges.

784. *Chairman.*] You were examined as to your own position of independence of the Secretary of State under the Act and under the warrant which you received from the Crown by virtue of the Act?—Yes.

785. What is the position of your establishment; are they at the discretion of the Secretary of State?—Entirely so.

786. So that if you require additional assistance for auditing the accounts which are referred to you under the Act, it depends entirely upon the Secretary of State whether you get that assistance?—Quite so.

787. Have you ever had any difficulty upon that score?—They have granted what I considered actually necessary. I would sometimes have wished for a little more assistance, if it could have been afforded.

788. And I suppose your assistants are appointed irrespective of your double functions; they are assistants to you generally?—They are appointed by me under the Act, but their number and their salaries are entirely at the discretion of the Secretary of State.

789. The Act says that you have power to appoint and remove, from time to time, such assistants as may be specified in the warrant?—Yes, quite so.

790. But if you want additional assistance, how do you get it?—The Secretary of State either admits it or the contrary; he fixes the salary; that is entirely left in his hands, and he submits to Her Majesty a warrant approving the establishment which he authorises. This warrant is sent back to me, signed by Her Majesty and countersigned by the Chancellor of the Exchequer.

791. Under that warrant, you receive 300*l.* a year, and there are a certain number of assistants. Outside the warrant, you receive 700*l.* a year; but have you any assistance which is not embraced in the warrant?—No; the assistants are all comprised in the warrant.

792. So that, although the greater part of your salary is paid to you irrespective of this clause, the whole of your department is appointed under this clause?—Yes; by Her Majesty's warrant, countersigned by the Chancellor of the Exchequer; but the recommendation goes from the Secretary of State for India.

Wednesday, 8th July 1868.

MEMBERS PRESENT:

Mr. Childers.	Mr. Howes.
Mr. Algernon Egerton.	Mr. Liddell.
Mr. Hankey.	Mr. Sclater-Booth.

HUGH C. E. CHILDERS, Esq., IN THE CHAIR.

Sir WILLIAM DUNBAR, Bart., called in; and further Examined.

Sir *W. Dunbar*, Bart. 8 July 1868.

793. *Chairman.*] YOU have read Mr. Scudamore's and your own officers' examination, as to the audit of the Post Office accounts?—I have.

794. I think it is the case, is it not, that there has been recently some correspondence between the Audit Office and the Treasury or the Post Office upon this subject; can you give the Committee any idea whether the question may be considered to be in course of being settled?—There has been a correspondence between the Audit Department, on my behalf, and the Postmaster General, with the view of giving effect to the proposal which was made when the question was before the Committee on the last occasion. That proposal was to adopt a local examination for the provincial accounts of the Post Office; I caused a letter to be written to the Postmaster General to say that if he would afford the necessary facilities to enable me to make an investigation as to whether such a local examination could be carried on or not, I should appoint a Committee for the purpose; I received an answer from him I may say almost immediately, to state that he would give every facility; I gave my instructions to a Committee; that Committee has reported, and I believe there will be no obstacles, so far as I can see, to the establishment of a local examination for that part of the Post Office accounts.

795. Would you explain exactly what you mean by a local examination?—I mean a force should be detached from the Audit Office for the purpose of examining in the Post Office the provincial post office accounts.

796. By "local," you mean then, in the General Post Office, not in the localities?—Yes, I mean a local examination in the General Post Office.

797. Does that proposal apply equally to the metropolitan districts?—The metropolitan districts are included in the account which the Treasury have sent to the Audit Office, and the audit of that portion of the account would necessarily be embraced in the general establishment.

798. Then the purport of your reply is, that at present you see no difficulty in carrying out to the full the provisions of the Exchequer and Audit Act, with respect to the Post Office establishments?—None whatever.

799. And there is nothing, so far as you are concerned, for this Committee to do in the matter?—Nothing, that I can see.

800. Has the Treasury yet given any opinion upon the subject?—I have not communicated with the Treasury as yet upon the subject, but I am in the course of doing so.

801. At any rate, you do not desire any intervention or further examination by this Committee upon the subject?—No, I do not; I do not think it is a subject for the Committee now.

MORGAN HUGH FOSTER, Esq., C.B., called in; and further Examined.

M. H. Foster, Esq. C.B.

802. *Chairman.*] THE Treasury, I believe, have come to an opinion now on the extra receipt question, which has been in agitation for the last four years?—Yes.

803. Will you be good enough to state from the Treasury point of view, exactly what that question is, and what the decision is to which the Treasury has provisionally come?—I think in a few words, the decision arrived at is that in every case where there is not a strong objection to that course, the extra receipts should be paid into the Exchequer, and that the Estimates for the Votes of the House of Commons should be for the total expenditure to be incurred by the department, because unless that course be followed, there is a want of sufficient control over the expenditure, and the accounts do not show exactly the facts as they occur.

804. Then your view would be to apply to all classes of extra receipt the rule which has for many years past been in existence with respect to the sale of old stores?—It would. There may possibly be one or two exceptions, but I would make those exceptions as rare as possible.

805. When, therefore, the Government sell, either to foreign Governments, or to individuals, Government stores for which there is a store vote, you would in every case pass the proceeds of those sales to the Exchequer, and swell your estimate by what you expect to have to pay to replace

replace them?—Unless you follow that course, the accounts of expenditure will not represent the whole sum expended by that department.

806. Also, if I understand you rightly, when one department does work for another, you would take the estimate for that work in the Estimates of both the departments?—I would make the Estimate, for instance, with regard to the War Office, not an Estimate for the Army only, but an estimate of the work to be performed by the War Department, which would include all kinds of work done by the War Office, for whomsoever it may be performed.

807. I am only asking now as to what the meaning of your plan is; let me imagine that the War Office purchased boots and shoes, or any other article of clothing for the general service of the Government, you would provide for that purchase in the War Office Estimates?—I would.

808. If those articles were issued afterwards to a department of the Government, would you again provide for those articles in the Vote for that department?—When the War Office re-purchased the articles, I would show the expenditure incurred by the War Office to re-purchase them.

809. So that if, as I say, the War Office acted as contractors for the whole Government service, and either made or purchased articles for general consumption, you would provide for that in the Army Estimates, and you would also provide for those articles in the Civil Estimates for the department which used some of them, repaying the value into the Exchequer?—If it is desirable to charge it against the Civil Department, I would do so; but I would avoid transfers between Votes, as far as possible.

810. But would you consider it desirable that, under any circumstances, the War Office Votes, for instance, should include Civil expenditure, and that the Civil Votes should be diminished by so much?—I think, for instance, with regard to arms and clothing supplied to the constabulary in Ireland, it would not be undesirable to throw the cost upon the War Office Estimates in the same way as the guns supplied to the Navy are thrown upon the Army Estimates.

811. But as between the Army and the Civil Service, would you think it right that the Civil Service Votes should be so much less, and the Army Vote so much more?—I think I would, even at some slight inconvenience, maintain the principle, that the department doing the work should estimate for the charge for the service. A note could be added in the Civil Estimate, showing that such an amount of supplies had been furnished to them by the War Department.

812. Then you would modify your general principle to this extent, that where the purchaser of stores in charge of and obtained through the vote of one department was another department, you would not require that extra receipt to be paid into the Exchequer?—In that case, no money having been actually received, I would not pay it into the Exchequer. In the case of supplies to foreign and colonial Governments, there is an absolute receipt of the money, and I think a record of that fact ought to appear.

813. Would you extend that to the last principle you have enunciated, of transactions between Governments; for instance, the comity of nations almost requires, at any rate has been held to make it desirable, that in peace time between France and ourselves our coal stores should be available for each other, and the account is settled from time to time; would you require that in such a case all the payments which France makes to us on the one side of the account should go into the Exchequer, and that we should vote not only all the coals which we purchase for her, but also those which we get from her?—I would be guided entirely by the money transactions. If we had to purchase twice, I would charge it twice.

814. But if on an account taken at the end of the year, the coals which we gave them were of the same value as those which we took from them, would you consider that a money transaction or only a transaction in account?—I think that only the balance between the two would be a money transaction. It might be dealt with in either way. I should not like to give a decided opinion upon that point, but I think it would be sufficient to pass through the account the balance between the two transactions which was absolutely paid.

815. But if you did that, would not there be the greatest difficulty in framing an original estimate, when instead of ascertaining how much it was necessary to purchase to replenish the stores from time to time, the officers had to consider how much at other stations might be got back on an account?—I think there might be that inconvenience, which would perhaps be a reason for charging the gross sum on each side.

816. I come now to a still more internal vote as between different parts of the same Estimate; would you, upon the principle of paying in all the extra receipts, pay in stoppages for provisions from the men?—No; but I would not deal with them as they are dealt with at present. I would treat them as the exact cash transactions would show; that is, that so much less pay was issued, and I would deduct that amount from the Pay Vote.

817. Then in future your plan would be, not as now, to take the Pay Vote in gross, and the Ration Vote in nett, but you would make the Pay Vote in nett and the Ration Vote in gross?—I would take the Pay Vote for the actual sum which would be paid; and in the Provision Vote I would provide sufficient to pay for all the stores issued. I think you might see the effect by looking at a domestic case; you give your cook say 20 *l.* wages, and her keep costs 30 *l.*; no one in their domestic accounts would charge 50 *l.* for wages and credit so much to the baker, and so much to the butcher, and so much to the grocer. You would charge provisions with the whole cost of the provisions, and you would charge the cost of your servants with the nett amount paid to them.

818. Then you would entirely recast Votes 1 and 2; you would only take the 5 *d.* or 7 *d.* as it is now, in the shape of pay to the men, and you would vote the whole of the provisions, both for the Army and the Navy, in full?—That seems to me to be the simplest way of dealing with it, and the one which is most in accordance with actual facts.

819. Has such a course as that been well considered by the Treasury; does not it involve some political considerations of importance?—I think it is very probable that the War Department might raise objections.

820. But so far as the Treasury are concerned, you would be prepared to treat the soldier's pay not

M. H. Foster, Esq., C.B.

8 July 1868.

not as his shilling, or his 1 *s.* 2 *d.*, but as his 7 *d.* or 9 *d.*?—That is my opinion.

821. And some such course as that is almost necessary, if the law that you have explained to us is laid down even with the modification for entire Departmental Votes?—I think it would very much facilitate the accounts.

822. How would you deal now with the Naval Votes where the ration stoppage of soldiers on board ship is credited to the Naval Services; how would you vote it then?—I presume it would be dealt with in the same way; it would follow the actual payment.

823. But the actual payment, so far as the Army is concerned, is then in full, is it not, and the deduction is a naval deduction?—I would treat the nett pay given to the soldiers on board ship as the total charge against the Army, and let the Navy Estimates provide the total expenditure for provisions.

824. Then I take it that the sum of your view is, that the strict rule as to extra receipts should only apply to cash transactions, and should not apply to transactions on account, but that this should be made clear by an entire revolution of the system upon which the Pay Votes are now taken?—Yes, upon those items.

825. The object, I presume, of laying down the rule stringently, is what is stated in the Treasury Minute of the 10th of February last, where it appears that in consequence of the state of the accounts for warlike stores in 1866–67, the Treasury think that "the present system of crediting transfers and repayments in aid of the Votes, entirely vitiates the control of Parliament over expenditure, by introducing into the grant an element of great uncertainty, which occasionally places at the disposal of the department, large sums beyond the amount appropriated by Parliament to the service?—I think the inconvenience of the present system is shown very strongly in that case, where the Army Account represents a saving of 133,000 *l.*, and explanations are given for such a saving, whereas in reality, there was an excess of expenditure of 60,000 *l.* beyond the sum appropriated by Parliament to the service, and no explanation regarding this excess is given.

826. The practical case, is this, is it not; a certain amount was considered to be required to make up the stock of army stores to a particular point, but large amounts were received from other sources representing issues of those stores, and in that way the Army Department was able to expend upon the purchase of stores, very much more than was intended by Parliament?—Exactly.

827. They were not enabled to fill up their magazines to a larger extent than Parliament had intended, but the Act of filling them up involved a larger purchase than Parliament intended?—Yes.

828. And that is inconvenient, in so far as, though it did not enable the War Office really to be in possession of more material than was intended, it did enable them to be larger purchasers than was intended?—Yes, and besides that, it may lead to this, that the purchases and repayments may not fall within the same year, so that the department having purchased the stores in the one year, and not obtained the repayment, there will possibly be an excess of expenditure which will have to be voted by Parliament, and in the next year the receipt will come in in excess of what Parliament has granted, and no corresponding purchase will be required. Therefore, it places that sum entirely in the hands of the War Office for expenditure beyond either what was intended by Parliament to be spent, or what is necessary to replace the stores which have been supplied to a foreign or colonial Government.

829. In passing, let me ask you whether you remember that the same difficulty was raised in previous examinations before the Committee, and that it was then got over by an arrangement under which the account would remain open during the usual period for which sub-accountants' accounts are allowed to remain open?—My view is, that it would be a bad principle to admit that a receipt in May should be credited as a receipt in March, and unless you do that, I do not see how the difficulty can be met.

830. It could not be met in the way of that amount being deemed to be imprested to the department or person in debit, and settled at the usual period of settling the account?—I think it would be objectionable.

831. But you are, I suppose, aware that that proposal was made, and, at the time, rather favourably entertained?—No, I was not aware of that; I presume it was when I was in India.

832. Then, going to the principle itself, your objection amounts really to this, that although the old practice did to a certain extent secure the control of Parliament with respect to the stock of stores, it did not secure the control of Parliament with respect to the purchasing power of the department. But let me put to you the converse case; if a Vote is to be taken in gross, and an estimate only made of the amount of the repayment, will not that put it in the power of the department to purchase a very much greater stock than was intended by Parliament, without Parliament having any security as to the repayments coming in?—I think the question of repayment in the one case would be much the same as in the other. The War Office are bound to look for the repayment.

833. I will put it in this way; supposing that it is necessary for the purpose of keeping the stock of stores at the amount which Parliament thinks desirable in time of peace, to take a vote for 400,000 *l.*, on the understanding that if a portion of those stores is sold, the proceeds can be applied to keep the store up; that is the old practice; and on that basis no larger stock of stores can be obtained, subject to the correction which you gave as to transactions between one year and another. But if, instead of that, because 200,000 *l.* worth of those stores may be estimated as likely to be sold, 600,000 *l.* worth are purchased, may not the result be that the stock is increased by 200,000 *l.* worth without Parliament having any security that the department really will get back the 200,000 *l.*?—You are supposing that a sum of 600,000 *l.* was voted in anticipation of 400,000 *l.* being required for the service; and 200,000 *l.* for foreign Governments.

834. Yes; might not the effect be that the 600,000 *l.* would all be voted, but that the 200,000 *l.* would not come back, so that the effect would be a very large increase in the stock of warlike stores, which might not be the policy of Parliament?—The Army Account would show, or it might be made to show, what had been purchased for stock, and what had been purchased to replace stock sold to other Governments; and I think

think Parliament could exercise a complete check upon the account.

835. The Army Account, a year and a half afterwards, would undoubtedly show what had been done, but, meanwhile, would not the spending department be in the position of purchasing a great deal more than Parliament really considered necessary?—It would give that power, undoubtedly, subject to the control of Parliament over the department for having misapplied its funds. But the other case would equally give the department that power, and the statement of Army Expenditure shows that it is not brought to the view of Parliament.

836. Might not that power of spending more than was contemplated by Parliament with respect to warlike stores, involve very serious political considerations at particular times?—I do not anticipate such. Under the present system, the Supply Departments have to estimate what the demands of foreign and colonial Governments will be; and in place of taking an estimate for that as expenditure, they estimate for it as a deduction; they estimate for the whole cost, and then make the deduction, showing out the nett sum. But if they miscalculate the amount of supplies to foreign Governments, the nett estimate for the Vote may be as wrong in the one case as in the other.

837. Under the old system, whether the supply to foreign Governments is large or small, the estimate is only for our own service, subject always to the smaller consideration of the accounts of one year overlapping another; but, under the system which is now proposed, the amount to be supplied to a foreign Government becomes a material part of the estimate, and its turning out more or less, may very largely influence the stock of stores, may it not?—If we turn to Vote 13 in the Army Estimates, it will be seen that the expenditure is estimated at 643,545 *l.*, and the value of stores to be supplied to foreign Governments is estimated at 243,623 *l.*; the nett sum granted is consequently about 400,000 *l.* It is, therefore, equally as uncertain as if the whole 643,000 *l.* were estimated for and voted, and the 243,000 *l.* were paid into the Exchequer.

838. But taking the illustration you have given, which is an illustration of the old state of things, I think, if a foreign Government had required stores to the amount of 100,000 *l.*, more or less, it would not in the least degree have influenced the nett amount, as 100,000 *l.*, more or less, would have been paid into the Exchequer, and 100,000 *l.* worth of stores, more or less, would have been purchased for the use of the foreign Governments, whereas, under the present system, if a foreign Government requires 100,000 *l.* worth of stores, more or less, by that amount the quantity available for ourselves would be varied would it not?—Yes, it would; but it appears to me that the right way to meet it would be, if there is an excess of expenditure, to come for further money to Parliament.

839. But how can that be ascertained during the necessary period when those transactions are going on all over the world?—It would lead to an Excess Estimate, in the same way as extra home expenditure is met by an Excess Estimate.

840. My difficulty was rather on the other side; how are you to provide for an excess of purchase available for our own purposes, Parliament granting the gross amount, and that grant being a sufficient justification to the department?—I think the present system is open to the same objection. If a foreign Government pays back 100,000 *l.* more than had been estimated for, and Governments often pay in advance, the same difficulty will arise.

841. Then your objection really does come to this in the end, that the old system is subject to abuse, in the sense in which I have been speaking, because the period of payment and the period of issue do not coincide?—Yes, I think that is one of the chief objections, and the other is, that an account of expenditure is rendered by the War Department, which does not represent the whole expenditure.

842. The two objections, therefore, are the accounting objection, which of course is an important one, and so far as political considerations are concerned, the probability, and something more, that the period of drawing stores will not coincide with the period of payment?—Yes.

843. If the latter could be got over upon any legitimate principles of account, the objection would then be limited to the accounting difficulty which you first stated?—Yes.

844. The new plan of extra receipts which the Treasury have followed in the Estimates of this year, has been carried out even so far, I think, as the Packet Service, has it not?—Yes.

845. And the Vote for the Packet Service now is in gross for the whole amount of the contracts, and the contributions by the Colonies will be paid into the Exchequer?—Yes, exactly.

846. In the case of the Colonies, the objection as to the time of the service, and the time of the contribution coming in, not being coincident, would be even stronger, would it not, than in the case of ordinary stores issued from army or navy storehouses?—Yes, because they would seldom come in during the same year as that in which the expenditure took place.

847. But how has it been practically; have the Post Office been put practically to any difficulty upon that head?—The expenditure upon the Post Office services is so large that the contributions do not much affect the Vote, I think.

848. The contribution from India and the Colonies is, I believe, between 200,000 *l.* and 300,000 *l.*; has not the Post Office some way of practically keeping the account open, so that the contribution is imprested against the Colony, and comes in within the usual period?—I am not aware of it at all.

849. You, at any rate before you came to your decision upon the extra receipt question, had no representation from the Post Office that it would help them in making their Estimates and their Appropriation Accounts agree?—They quite approved of the change that was proposed.

850. Though it was not at their instance?—Yes.

851. The effect, I suppose, there as in the Army, Navy, and Civil Departments, is very greatly to increase the apparent amount of the Estimate?—Yes, especially in the Packet Service.

852. How do you arrange where the contract is taken by a colony, and you contribute a portion towards it; do you vote there the gross amount, or only the nett amount of your contribution?—I am hardly in a position to answer that question.

853. Mr. Chetwynd or Mr. Scudamore would probably be able to tell us?—Yes, they would be able to state it.

M. H. Foster, Esq., C.B.

8 July 1868.

854. Has any communication been made to the Treasury by the Post Office upon the subject of the Audit of the Country and Metropolitan District Establishments?—We referred the question of the audit of the accounts of the provincial establishments to the Postmaster General on the 16th of March last, and we have not heard in reply.

855. You have heard, from Sir William Dunbar's evidence to-day, that the Audit Office and the Post Office are in consultation upon that subject?—Yes, I heard that.

856. Do you see any objection, on the face of it, to the sort of scheme they propose?—I think we should be very careful to see that the result is commensurate with the cost. When you have 20,000 provincial salaries paid weekly, to submit that to a detailed audit of vouchers by the Audit Office, would, I think, involve a very heavy expense.

857. At any rate you are not prepared, on the part of the Treasury, to consent to any such plan until you know more about it?—No.

DOUGLAS GALTON, Esq., C.B., F.R.S., and JAMES BEEBY, Esq., further Examined.

D. Galton, C.B., F.R.S., and *J. Beeby*, Esqrs.

858. *Chairman* (to Mr. *Galton*).] I DO not remember whether you were originally examined upon the Extra Receipt question some years ago?—I think not.

859. But the question is familiar to you, and has been discussed in the War Office, and you are in a position to state the views of that Department upon the subject?—Yes.

860. (To Mr. *Beeby*.) You were examined, I think, in 1865, and subsequently, on the subject?—Yes, in 1865, but not subsequently, I think.

861. The Naval Department has prepared the Estimates this year on the basis of the Treasury Minute, I think?—It has.

862. (To Mr. *Galton*.) The Army Department has not, I think, followed the Treasury Minute this year?—No.

863. You have heard Mr. Foster's evidence with respect to the consequences which would follow from adopting the Extra Receipt principle in connection with the Army Estimates?—Yes, I have heard Mr. Foster's view.

864. And you have heard his explanation of the consequences as to the Pay and Supply Votes?—Yes, as regards the stoppages of pay.

865. Will be good enough to give the Committee your opinion whether the principle which Mr. Foster has proposed, namely, to bring in all contributions which are now treated as in aid of Votes to the Exchequer, and to vote in gross, would be convenient, or not, to the War Office?—In respect of stoppages, of course if the amount was to be voted instead of being deducted, either from Provisions or Pay, as the case might be, it would show a very much larger expenditure than actually takes place.

866. Mr. Foster's plan on the first part of the question was, that the Vote for Pay should be in nett, and the Vote for Provisions in gross?—Yes, exactly. I do not at first sight see any very great objection to that, except that there is no stoppage for men on furlough, and there is a different stoppage for men in hospital. There would be some complication, I think, arising from that, which I should like to have looked into before I could give a very decided opinion. Otherwise, *primâ facie*, I rather like the plan he has suggested of voting the pay in nett, but there are these difficulties, I think, in the way: I have no objection to voting the provisions in gross, and voting the pay in nett, if I can see a way clearly of dealing with the hospital stoppage, and the stoppage of men on furlough.

867. You do not see any objection from a recruiting point of view, in showing the pay apparently so much less?—I think in the detail of the Estimate you would show the pay in gross with a deduction for the stoppage; that is to say, with the 4½ *d.* or the 3½ *d.*, as the case may be, deducted. There is a different stoppage in England and in the Colonies; that is to say, the stoppage is 4½ *d.* in England and 3½ *d.* in the Colonies, because of the beer money which is issued in England; but the beer money is voted separately.

868. If the stoppage was made uniform, as was proposed a short time ago, that, I suppose, would get over that part of your objection?—I do not think it ever was proposed that there should be the same stoppage for men in hospital as for men out of hospital: it was proposed to make a uniform stoppage for men on boardship and effective men on shore, I think; but there is an objection to making the stoppage for men in hospital the same as for men out of hospital; you have not got the services of the men in hospitals, and therefore you give them nothing whilst they are in hospital except what pays for various small expenses to which they are put; there is a broad principle at issue, as it appears to me, in that.

869. You mean the principle that men, whether at home or in the Colonies, should have the same stoppage?—Practically it is the same.

870. If that was established, the smaller consideration as regards men in hospital and men on boardship would not make so much difficulty in the Estimate? — The stoppage at home and abroad is practically the same, because beer money is issued at home and not issued abroad. The penny for beer money is shown as a separate item in the Estimate.

871. Coming, then, to the second part of the present proposal, namely, that you should estimate for the full amount of stores which you may have to purchase, whether for yourselves or for other Governments or departments, and pay the proceeds into the Exchequer; what is your view upon that?—I cannot quite agree to that way of putting it: I think it would be open to greater objection even than the other. In the first place, I cannot agree with Mr. Foster's view that Parliament does not have before it the full expenditure of the departments. No doubt, in that particular Parliamentary Return, I mean the Appropriation Return, it is shown on the first page as a nett account; but there is another Paper which is presented to Parliament; the statement of Savings and Deficiencies on the Grants, in which the whole of the expenditure which is incurred by any department is shown; and also the receipts, which are set against it. If you look at this account, you will see that in this account it is shown perfectly distinctly to Parliament what the total expenditure is, and what the amounts received on repayment are, and whence they are received.

872. Mr. Foster put an objection, I think, in this way: that whereas Parliament only intended a certain

a certain amount to be used in purchasing stores, the power of applying in aid a very much larger amount of monies coming from sales than was contemplated, puts more money at the disposal of the department?—But this does not come from sales; this is for stores manufactured or purchased by the department for foreign Governments and colonial Governments.

873. By the word "sale," I intended issues to other people, for which a re-payment comes in; they are sales in one sense?—Exactly; take the case of the Clothing Vote, Vote 3; there the sum which we show to be required for the department is about 1,000,000 *l.*, of which 617,000 *l.* is for making clothing other than for the Army itself; and of this, 200,000 *l.* is taken for clothing for the Indian Government. Assuming that Parliament voted the 1,000,000 *l.* as a gross sum, if the Indian Government did not ask us for the whole clothing comprised in the 200,000 *l.*, but only asked us for 50,000 *l.* worth, we should then have a sum of 150,000 *l.*, which we should, probably, under present arrangements, be quite at liberty to spend on anything we liked almost. I think we should have very little difficulty in spending it in other ways.

874. Parliament would have no control over that?—Parliament would have no control over it at all.

875. Until the Appropriation Account came before Parliament, 18 months afterwards?—Yes; but then that 150,000 *l.* would be divided amongst wages and materials, and would not have been shown as being allotted to the Indian Government in any way. Now we do not spend the money until we receive an order from the Indian Government, and by the arrangement we have made with the Indian Government, we get paid *pari passu*: as the work proceeds, we receive our money, and we naturally look after these repayments very closely, in order to get money for our work; but if the other plan were adopted, money would be advanced to us upon the Vote of 1,000,000 *l.*, and we should not trouble ourselves so much about the repayments.

876. Your special function at the War Office, is an economic function?—Exactly.

877. You do not think that your power in that respect would be strengthened, if you had more money placed at your disposal than you required for the department, because you would not be sure that the amount was got in that Parliament intended by way of repayments?—I think the economic function would be largely diminished; the only way to keep the economic function in force, is to limit as much as you can the amount to be expended by the manufacturing departments.

878. You think, therefore, that the system which makes the Votes smallest will conduce to economy rather than the system which makes the Votes largest?—Yes; but I think the difficulty would be met if the Treasury were to take the money as a Suspense Account for any work which was ordered for a foreign Government, and issue to the department, at the end of the year or at the end of the quarter, the amount actually expended on the work performed in the service during the year; and then the balance, if it was not spent during the year, must be carried on to the next year till the service was quite performed; that would remove, I think, all the objection which there is to the present system of receiving payment for work done in one year in aid of the Vote for the next year.

879. (To Mr. *Beeby*.) Upon that point, I think you can give the Committee some information as to the system under which these adjustments between issues to foreign Governments, or persons outside the department, and the payments on account of them come in; has not some such plan been adopted in the Admiralty?—We have no plan like that described by Mr. Galton as a Suspense Account, through the medium of the Treasury.

D. Galton, C.B., F.R.S., and *J. Beeby*, Esqrs. 8 July 1868.

880. Is not there some plan by which the account is kept open after the end of the financial year?—Not as regards repayments in the manner indicated.

881. I will take an illustration upon which perhaps you can give information; I think a question was asked by the Committee in a previous Session upon this subject; the expenditure, for instance, upon the works at Malta under the Admiralty is only voted in nett, is not it, and the works themselves are at the joint expense of the Admiralty and the Colonial Government?—Yes.

882. The whole expenditure is defrayed by the Admiralty, and a moiety is then recovered from the Colonial Government?—Yes.

883. Was not an arrangement made under which the account was kept open, so that that moiety could be imprested against the Colonial Government, and recovered within the period of account?—Yes, the account is kept open for expenditure by Act of Parliament for eight months, and that would allow time for this moiety to be recovered.

884. Cannot a similar principle be applied to a settlement of accounts of repayments on account of purchases from ourselves?—The course adopted at the Admiralty with regard to supplies of stores, &c. of magnitude to other departments of Government, or to foreign Governments, is this. The principal officer to whose department the Supplies relate, prepares periodically a declaration of the value of the stores, &c. issued with reference to the date of issue, upon which a Board's order is given, authorising me to place the amount to the credit of the Vote to which the Issues relate, and to raise an imprest for the same in the Admiralty ledger against the department or foreign Government to which the supplies have been made, by which means the Vote for the year in which the Supplies have been made is duly credited with their value, although the repayment may not be made until after the expiration of the financial year.

885. Has any difficulty practically arisen in connection with the Admiralty Accounts from the period within which stores have been delivered, to foreign Governments for instance, not coinciding with the period within which the accounts have been settled?—No difficulty has arisen in the Admiralty Department under the arrangement which I have just described.

886. On the suggestion which has been made by Mr. Foster, that the Pay Vote should be voted in nett, and the Supply Votes, the Provision Vote for instance, voted in gross, have you any remark to make, so far as the Admiralty is concerned?—I should differ from that mode of taking the Estimates. I think the Pay Vote should show the gross amount of pay.

887. Has any practical difficulty arisen between Votes 1 and 2, so far as you are concerned?—No; none.

888. Has it been always the practice in the

D. Galton, C.B., F.R.S., and *J. Beeby*, Esqrs.
8 July 1868.

Naval Department to take the Provision Vote in nett?—Yes; since 1849-50.

889. A question arose with respect to the stoppages for troops on board ship being credited to Vote 17, or paid into the Exchequer; have you any opinion upon that question?—Any difficulty that might have arisen, is now obviated by our paying those stoppages into the Exchequer.

890. Is that a convenient arrangement as far as the Naval Department is concerned?—I think not. I have always been in favour of crediting the extra receipts on the Estimates, in aid of the Votes, and I am still of that opinion.

891. The effect of doing so at present at any rate is to vote the amount twice, is not it?—Yes; quite so as regards supplies to other departments or Governments.

892. At the present moment the provisioning of troops on board ship is voted both in the Army and in the Navy Estimates?—It is.

893. And that could not be obviated under the present Treasury rule without an entire change in the construction of the Army Pay Vote?—It could not, without a re-construction of the Navy Vote.

894. Is it your opinion, as well as the opinion of Mr. Galton, that the effect of voting more than is actually to be spent, is prejudicial to economy, rather than conducive to economy?—I quite concur with Mr. Galton's views; I think it might place larger sums at the disposal of departments on some occasions, than Parliament had granted.

895. Looking at the matter as the financial officer of the Admiralty, you would prefer the smaller estimate rather than the larger estimate?—Undoubtedly.

Sir WILLIAM DUNBAR, Bart., was called in; and further Examined.

Sir *W. Dunbar*, Bart.

896. *Chairman.*] YOU have heard the evidence which has just been given on behalf of the departments, are you prepared to express an opinion upon it?—I have heard the evidence given by the representatives of the departments. The question appears to me to be purely one of administration, and one on which it is no part of the duty of the Auditor General to express any opinion. It is, moreover, a very wide question; it branches out into many details. There are conflicting opinions, as the evidence to-day has shown, on the subject, and I should scarcely venture to express any opinion upon it without more inquiry and investigation than I have been able to give to the subject. As a general rule, however, and having regard to strict appropriation, I should say that all extra receipts beyond the amount credited in the Estimates to the department, should be paid into the Exchequer. That is the only observation I have to make.

897. Your tendency, at present, would be to take a medium course, and to put only the nett amount in the Estimates, shewing the deductions for the extra receipts, but to pay into the Exchequer any sum in excess that might be received?—Yes, I think so; so long as the present system is in operation. I think, as a whole, I should object to nett sums being voted.

898. On the whole, you tend to the Treasury plan of putting the gross sums into the Estimates, but if the old system were retained, you think that any sum which came in as a repayment beyond what was expected to be credited to the department, should be paid into the Exchequer?—Yes.

899. I think those were Mr. Anderson's views which he expressed before the Committee in 1865?—I do not know what Mr. Anderson's views are. I have given my own opinion, but I have had only a very short time to give to the consideration of the subject.

LIST OF APPENDIX.

Appendix, No. 1.

Papers handed in by Mr. Foster, C.B., 29 April 1868: PAGE

No. 1.—Letter from Mr. C. L. Ryan to Mr. G. A. Hamilton, dated 25 February 1868 - - - - - - - - - - - - - - 54

No. 2.—Treasury Minute, dated 28 February 1868 - - - - - - - - 54

No. 3.—Letter from Mr. C. L. Ryan to Mr. G. A. Hamilton, dated 28 March 1868 - 55

No. 4.—Treasury Minute, dated April 1868 - - - - - - - - - 55

Appendix, No. 2.

Paper handed in by Major General Jameson, 24 June 1868:

Account for Audit.—Cash Account of the Right Honourable the Secretary of State for India in Council; Month of March 1867 - - - - - - - - - 56

Appendix, No. 3.

Letter respecting the Audit Department of the War Office, with Proposed Regulations - - 58

Appendix, No. 4.

Papers put in by Major General Jameson, and referred to in his Evidence, 24 June 1868 - 68

APPENDIX.

Appendix, No. 1.

PAPERS handed in by Mr. *Foster*, C.B., 29 April 1868.

App. No. 1.

No. 1.

Mr. *C. L. Ryan* to Mr. *G. A. Hamilton.*

Exchequer and Audit Department,
Somerset House, London, W.C.
Sir, 25 February 1868.

THE Comptroller and Auditor General desires me to acknowledge the receipt of the several forms of account for the Appropriation Accounts of the grants of Parliament which have been framed by the Public Accounts Commissioners, and of the accompanying Minutes, approving the same, which have been from time to time transmitted to him by the directions of the Lords Commissioners of Her Majesty's Treasury; and I am to request that you will acquaint their Lordships that, as the duty of preparing these forms of account is, by the 23rd section of the Exchequer and Audit Act, vested exclusively in the Treasury, the Comptroller and Auditor General does not, at this stage, propose to offer observations upon them, although he may have occasion hereafter to call attention to certain points.

The Comptroller and Auditor General observes that, with the exception of the accounts of the Board of Trade, Board of Works, Education Department, and Stationery Office, which commence from the 1st of April last, all the Appropriation Accounts will commence in their new form on the 1st of April next; and he, therefore, thinks it may be convenient that he should take this opportunity, before the accounts begin to be so rendered, to call the attention of the Lords of the Treasury to the provisions of the 27th section of the Exchequer and Audit Act, relating to their Lordships' authority for expenditure.

This section provides that "Whenever the Comptroller and Auditor General shall be required by the Treasury to ascertain whether the expenditure included, or to be included, in an Appropriation Account, or any portion of such expenditure, is supported by the authority of the Treasury, the Comptroller and Auditor General shall examine such expenditure with that object, and shall report to the Treasury any expenditure which may appear upon such examination to have been incurred without such authority, and if the Treasury should not thereupon see fit to sanction such unauthorised expenditure, it shall be regarded as being not properly chargeable to a Parliamentary Grant, and shall be reported to the House of Commons in the manner hereinafter provided."

It does not appear that the Treasury Minutes upon the accounts make any reference to their examination with the object of ascertaining that the expenditure is supported by their Lordships' authority, as provided for in the above section.

The Comptroller and Auditor General desires me, therefore, to acquaint you, for the information of their Lordships, that unless he receives an intimation of their desire that the expenditure, or any portion of it, shall be examined with reference to their authority, he will not feel it his duty to object, on the ground of defective authority, to any items (within the intention of the grant of Parliament) which may be considered to be authorised by the Accounting Department by being included in the account which they render.

In conclusion, I am to state that, although the Comptroller and Auditor General is aware that it may be considered beyond his province to express any opinion as to the public advantage which would attend the necessity of Treasury sanction for the expenditure, he feels it incumbent upon him to express his conviction that requiring Treasury authority for expenditure has had an important effect in securing economy and uniformity in the accounts which have, up to this time, been examined in this department.

I have, &c.
(signed) *C. L. Ryan.*

No. 2.

COPY OF TREASURY MINUTE,
dated 28th February 1868.

WRITE to the Comptroller and Auditor General with reference to his letter of the 25th February.

State that my Lords considered that it would be the most convenient course to transmit, in the first instance, the several forms of accounts for the Appropriation Accounts of the grants of Parliament framed by the Public Account Commissioners,

sioners, together with the accompanying Minutes of this Board, for the information and observations of the Comptroller and Auditor General.

But it is their Lordships' intention, at a future time, when the forms of account shall be finally settled, and the other arrangements made with a view to the examination of expenditure, to define the accounts and give directions to the Comptroller and Auditor General, under the provisions of the 27th section of the Exchequer and Audit Act, with a view to his ascertaining, with reference to each of these accounts, whether the expenditure included or to be included in an Appropriation Account, or any portion of that expenditure, is supported by the authority of the Treasury.

No. 3.

Mr. *C. L. Ryan* to Mr. *G. A. Hamilton.*

Exchequer and Audit Department,
Somerset House, London, W.C.
Sir, 28 March 1868.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 3rd instant, in which you state that it is the intention of the Lords of the Treasury to give the Comptroller and Auditor General directions, under the provisions of the 27th section of the Exchequer and Audit Act, with a view to his ascertaining whether the expenditure included in an appropriation account, or any portion of it, is supported by the authority of the Treasury, at a future time when the forms of account shall be finally settled, and the other arrangements made with a view to the expenditure.

The Comptroller and Auditor General has no objection to offer to the postponement of directions as to Treasury authority for expenditure in the case of those accounts which will be rendered to him from the 1st proximo; but with reference to those accounts enumerated in my letter of the 25th February last, which have been rendered to him in their new form since the 1st April last, and the examination of which is now in progress, I am to point out that the delay contemplated in your letter will lead to much inconvenience, as the Comptroller and Auditor General cannot, under the terms of the Act, require the production of the authority of the Treasury for expenditure, until he has received the necessary directions from their Lordships.

I am, therefore, to request that you will have the goodness again to call the attention of their Lordships to this subject, as one that does not admit of postponement in the case, more particularly of the accounts rendered by the Board of Trade and Education Department, which accounts are now rendered to this department for the first time, and as to which consequently no regulations as to authority for expenditure have been laid down. App. No. 1.

I am, &c.
(signed) *C. L. Ryan.*

No. 4.

COPY of TREASURY MINUTE, dated April 1868.

MY LORDS have before them Mr. Ryan's letters of the 25th February and 28th March last, conveying the opinion of the Comptroller and Auditor General upon the subject of the provisions of the 27th section of the Exchequer and Audit Department Act, and requesting the instructions of the Treasury thereon. State in reply, that my Lords, in their Minute of the 28th February, deferred issuing directions upon the subject dealt with in the 27th section of the Exchequer and Audit Department Act until the arrangements connected with the Appropriation Accounts were in a more forward state; but that directions regarding these accounts have now been issued, and my Lords have taken under their consideration the question as to how far the expenditure included in these Appropriation Accounts should be supported by the direct authority of the Treasury.

It appears to my Lords that it would be beyond the functions of this Board to control the ordinary expenditure placed under the charge of the several departments, within the limits of the sums set forth under the sub-heads of the several grants of Parliament, and that it is only in exceptional cases that the special sanction of the Treasury should be held to be necessary.

My Lords consider that such sanction should be required for any increase of establishment, of salary, or of cost of a service, or for any additional works or new services which have not been specially provided for in the grants of Parliament.

My Lords therefore desire that, in conducting the Appropriation Audit of the several Votes, the Comptroller and Auditor General will bring to their notice any excess of charge beyond the amount assigned to each sub-head of such Votes, or any expenditure which, upon examination, may, in any of the several cases referred to above, appear to have been incurred without Treasury authority, in order that my Lords may determine whether they will sanction the admission of such unauthorised expenditure as a charge against the Parliamentary grant.

Add, that my Lords at the same time do not wish to limit the discretion of the Comptroller and Auditor General in reporting to this Board upon any item of expenditure which, in his opinion, should be the subject of special Treasury authority.

Appendix, No. 2.

PAPER handed in by Major General *Jameson*, 24 June 1868.

ACCOUNT FOR AUDIT.

Dr. CASH ACCOUNT of the Right Honourable the Secretary

CHARGE.		From 1st April 1866 to 28th February 1867.	Month of March.		Total.
			Cash Receipts.	Receipts by Sub-Accountants.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
To Balance on 1st April 1866					
To Balance on 1st March 1867					
To Cash Receipts brought to Account under the following Heads of Service, viz.:—					
India 5 per Cent. Stock, in lieu of Debt paid off					
Bank of England, Loan Account, Principal					
India Bonds, Principal Account, Debt incurred					
India 5 per Cent. Debentures, Investment Account					
Bullion Remittances from India					
India 4 per Cent. Stock Certificates, Investment Account					
Receipts from Railway and other Guaranteed Companies:	Repayments.				
	£. s. d.				
Bombay, Baroda, and Central India Railway					
Calcutta and South Eastern Railway					
Eastern Bengal Railway					
East Indian Railway					
Great Indian Peninsular Railway					
Great Southern of India Railway					
Madras Railway					
Scinde Railway					
Punjab Railway					
Delhi Railway					
Indus Steam Flotilla					
Madras Irrigation and Canal					
Repayments by the above Companies of Issues made to them out of Capital	£.				
Bills of Exchange drawn on India, viz.:—					
Bills drawn on Bengal					
Bills drawn on Madras					
Bills drawn on Bombay					
Advances in India repaid in England, viz.:—					
By Lords of Her Majesty's Treasury, on account of the Third Expedition to China					
By the War Office, for Payments to Out-Pensioners of Chelsea Hospital					
By the War Office, on account of Madras Troops at Labuan					
By the Admiralty, on account of Naval Services					
By Her Majesty's Agents, for Emigration of Coolies					
By Her Majesty's Treasury, China Bills					
Receipts from Investment of Cash Balance, viz.:—					
Loans on Security of Government Stock, &c., Interest					
Exchequer Bills, Interest					
India 4 per Cent. Stock Certificates, Investment Account, Interest					
India Branch Railway Company, Loan Account, Interest					
Carried forward	£.				

Appendix, No. 2.

PAPER handed in by Major General *Jameson*, 24 June 1868.

ACCOUNT FOR AUDIT.

of State for India in Council; Month of March 1867. *Cr.*

DISCHARGE.	Reg. No.	From 1st April 1866 to 28th February 1867.	Month of March.		Total.
			Cash Payments.	Payments by Sub-Accountants.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Cash Payments brought to Account under the following Heads of Service; viz.—					
East India Bonds paid off					
Indian Branch Railway Company, Limited—Loan Account					
East India Debentures paid off					
Issues to Railway and other guaranteed Companies out of Capital:—					
Bombay, Baroda, and Central India Railway					
Calcutta and South-Eastern Railway					
Eastern Bengal Railway					
East Indian Railway					
Great Indian Peninsula Railway					
Great Southern of India Railway					
Madras Railway					
Scinde Railway					
Punjab Railway					
Delhi Railway					
Indus Steam Flotilla					
Madras Irrigation and Canal					
Bills of Exchange drawn upon India, Repayment					
Charges on the Revenues of India:					
Debt:					
Dividends to Proprietors of East India Stock					
Interest on Loans contracted in England; viz.—					
Interest of India Bonds					
Interest of India Debentures					
Dividends of India Five per Cent. Stock					
Dividends of India Four per Cent. Stock					
Interest of Temporary Loans					
Civil:					
Charges General—Home Establishments, &c.; viz.—					
Salaries of the Home Establishment					
Auditor and Assistants					
Office Charges and Expenses					

Viz.:	Cash Payments. £. s. d.
Rent, Rates, and Taxes	
Repairs, Furniture, and Fittings	
Coals and Firewood	
Gas, Candles, Soap, and other House Articles	
Pay of Police for watching Premises	
Postage (including Postage to and from India)	
Telegrams (including Telegrams to and from India)	
Conveyance of heavy portion of Mails	
Travelling Expenses	
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	
Advertisements	
Account Books, Stationery, Book-binding, &c.	
Stamps	
Miscellaneous	
£.	

Carried forward - - - £.

Appendix, No. 3.

COPY of LETTER respecting the AUDIT DEPARTMENT of the WAR OFFICE, with PROPOSED REGULATIONS.

Sir, 22 June 1868.

App. No. 3.

IN the report which I had the honour of submitting to you after making an inspection of the audit branch of this office, I brought under your notice the necessity of drawing up rules for the guidance of the chief auditor and for conducting the duties of his department.

Having obtained your sanction to the preparation of these regulations, I issued the following instructions for the guidance of Major General Balfour and the Chief Auditor:

"I request that you will be so good as to consider and draft the rules and regulations which you may consider best calculated for the efficient and prompt performance of the audit duties.

"You will be so good as to bear in mind that the leading principles of audit are:

"1. A close examination of public expenditure as regards vouchers and authority, with a view to protect the public interests.

"2. A due regard to a fair and impartial consideration of individual interests and the circumstances connected with them.

"3. To ensure the audit of the public expenditure being thoroughly independent."

I have now the honour to submit to you the rules, which have been revised by myself, assisted by the Accountant General, in presence of Major General Balfour and the Chief Auditor.

I recommend that your approval be accorded to these regulations, and that they be in force for a period of 12 months; during which time such corrections and additions may be made as experience may show to be necessary.

I further suggest that a committee be appointed to consider and revise the rules from time to time.

In submitting these rules to you, I wish to explain that they are far from being complete, and that various arrangements are required before regulations can be framed for making the audit of military expenditure thoroughly independent, efficient, and prompt.

The examination and allowance of claims by the Accountant General, and the pre-audit and allowance prior to payment of nearly one-fourth of the military charges by the Chief Auditor should be discontinued.

The responsibilities of the heads of departments should be clearly defined.

The subsidiary rules for the guidance of examiners and auditors of the audit branch should be prepared.

The processes of examination to which the different kinds of accounts are to be subjected should be defined.

And finally, the establishment of the audit branch, in my opinion, requires to be revised.

The still larger question has to be considered, as to the propriety of placing the audit of all military expenditure under an authority entirely separate and independent of the War Office, and of removing the department from the building.

Under any circumstances, it is, I think, essential that the audit should be made on completed transactions, and that every charge should be judged of by the sufficiency of the proofs adduced in support of it.

I have, &c.

The Right Hon. Sir John Pakington, Bart., G.C.B. (signed) *H. K. Storks.*

App. No. 3.

REGULATIONS OF THE AUDIT DEPARTMENT OF THE WAR OFFICE.

WITH A view to ensure a prompt, efficient, complete, and independent audit of all Military expenditure, the Secretary of State places on the Chief Auditor the full responsibility of requiring that all expenditure included in the accounts to be laid before Parliament undergoes a thoroughly detailed departmental audit, and has decided on the following rules for the guidance of the Audit Department:—

The Chief Auditor will obtain from the Accountant General, as early in the year as possible, full details as to the amounts included in the Estimates for Pay, Allowances, and Stores for the whole Military service, including the charges for the Manufacturing Departments; and will also, whenever necessary, call upon the Accountant General and other Heads of Departments to furnish him with full details of the several items of expenditure which make up the total sum provided in the Parliamentary Estimates.

The Chief Auditor will report, for the information of the Heads of Departments concerned, any apparent defects in the classification of the Parliamentary Estimates; and he will bring under their notice any instances in which charges have been removed from the category of contingent expenses to the heads of fixed services and fixed amounts.

All authorisations of new establishments or charges should, immediately on issue, be sent to the Chief Auditor for notation.

The Chief Auditor, when informed by the Accountant General that a new account is opened by a Public Accountant, shall see that the amount advanced is duly accounted for within a reasonable period.

The Chief Auditor shall require all accounts, together with replies to observations thereon, to be addressed by accountants direct to himself, and should make arrangements for having the whole of the documents so received duly registered and stamped.

It will not be within the power of the Chief Auditor to make any alteration in any form of account that has been approved, without obtaining the concurrence of the Accountant General; but the Chief Auditor will prescribe the forms of such vouchers as are necessary to support charges in the accounts.

The latest date on which each class of accounts should be despatched from the several stations, as also the date on which they are due at the War Office, should be laid down by the Chief Auditor in communication with the Accountant General.

It should be clearly understood, as laid down in Treasury Minute of 3rd December 1841, that "no audit, however searching and complete in other respects, can be considered to furnish that check over public expenditure which it is the sole object of an audit to provide, if any considerable interval is suffered to elapse between the period when the expenditure is incurred and the period when the accounts are finally passed, or a demand is made for sums disallowed," and the Chief Auditor will be held responsible, except in cases where sufficient reasons for delay are shown, that all accounts are examined, and that the observations and queries thereon are despatched, before the date on which the account for the succeeding period is due.

The Chief Auditor will, therefore, be responsible that the audit of the whole of the cash accounts of each financial year (closed 31st March) is completed in time to admit of the accounts being passed on to the Accountant General for record, on or before 30th September following; and in the event of any of the accounts belonging to that period still remaining unallowed on that date, it will be the duty of the Chief Auditor to report the same to the Secretary of State, with a full explanation of the cause of delay.

The Chief Auditor should annually, on or before the 31st December, prepare for the Secretary of State a general report showing the result of the audit for the preceding financial year, the accounts for which will be laid on the table of the House of Commons on the opening of Parliament.

The Chief Auditor should take care that any account which may require prompt action on the part of the Accountant General is forwarded to that officer as soon as received in the Audit Department, in order that it may be returned for audit with as little delay as possible.

In order to prevent any pressure occurring in the Audit Department, the audit business should be uniformly and regularly carried on, and the Chief Auditor should endeavour to keep up a constant and regular flow of audited expenditure into the bookkeeping branch.

It will be the duty of the Chief Auditor, immediately on receiving from the Accountant General the notification of a change of accountant, to take steps for obtaining the final account; and to examine and pass it with the least possible delay.

It will be the duty of the Chief Auditor to disallow all claims made under a Royal Warrant for unauthorised rates; but in cases of obscurity or doubt as to the interpretation to be placed on warrants, rules, or regulations, he should refer to the Secretary of State for a decision, and all doubtful questions that may arise in the course of audit should without delay be referred for explanation to the proper branch.

It will be incumbent on the Audit Department to enforce on all accountants the duty of promptly and regularly transmitting replies to all decisions on their accounts; and, as regards accountants abroad, by the speediest conveyance.

App. No. 3.

It will be the duty of the Chief Auditor, in all cases of apparently unnecessary delay in the settlement of claims, to call on the officer who is responsible for making the payment for explanation; and if this should not prove satisfactory, the Chief Auditor will report the case for the orders of the Secretary of State.

The Chief Auditor is solely responsible, not only for the correctness of all charges allowed, but also for the correct classification of these charges, under the sub-heads and votes to which chargeable, and no charge will be allowed to be transferred to a different vote or sub-head of service, either in the bookkeeping branch, or by the Appropriation Auditor, without the concurrence of the Chief Auditor.

The Chief Auditor will bear the entire responsibility for the correctness of decisions passed on claims by all officers of the Audit Branch. He is at liberty to refer to the Accountant General, or to the Head of any Department concerned, for information, or their opinion, on doubtful cases, but the sole responsibility as to the decisions thereon rests upon himself.

The Chief Auditor will take steps for insuring the immediate examination, allowance, and transmission to the Accountant General, of all claims which can advantageously be audited prior to payment, with a view to their prompt settlement through the Paymaster General or the local accountant, according as may be directed on such claim; noting thereon the vote and head of service under which the charge falls.

It will be the duty of the Chief Auditor to point out to accountants any want of care and accuracy in making up accounts rendered by them to the War Office; and in the event of no improvement being made, to bring the case under the notice of the Head of the Department to which the accountant may belong, and he should, in communication with the Accountant General, from time to time furnish accountants with full instructions as to the errors to be guarded against in preparing their accounts.

The Chief Auditor will conduct all the correspondence connected with the balance-sheets of the various manufacturing departments, and is empowered to require the production of any public documents which may be necessary to assist him generally in the discharge of his functions.

The Chief Auditor will watch and call attention to any excess over the approved numbers of all fixed and temporary establishments of departments, regiments, and depôts; and for this purpose he may demand free access to all books or documents relating to such establishments.

The Chief Auditor is also held responsible that no payment of money, nor issue or expenditure of stores is passed, unless supported by such vouchers as he considers complete and sufficient.

It will be the duty of the Chief Auditor to bring to the notice of the Head of any Department any circumstance which, in his opinion, would render a local inspection of cash or stores expedient; and to call upon such Head of Department to verify stores when required by an actual stock-taking.

The Chief Auditor, as the responsible officer acting under the general instructions of the Secretary of State, will address all queries to claimants and accountants, and communicate decisions in his own name.

It will be incumbent on the Chief Auditor to bring to the immediate notice of the Secretary of State any expenditure incurred under the orders of the Head of a Department which may be at variance with the established rules, or with the amounts or rates set forth in estimates, warrants, &c.; but it must be clearly understood that it is no part of the Chief Auditor's duty to apply to the Secretary of State for sanction for creating expense or passing charges not authorised. The Chief Auditor should, therefore, before passing any extra charges not provided for in the Estimates, although duly vouched for as authorised by a controlling officer, require the Head of the Department concerned to obtain from the Secretary of State special sanction for the same.

It will be the duty of the Chief Auditor to verify the correctness of all payments authorised by the Accountant General to be made through the regimental agent on account of effects and remittances.

It will be the duty of the Chief Auditor to ascertain whether all recoveries are duly credited in the accounts, and to take care, in all cases where an officer has neglected to credit such recoveries, that the amount is debited against him.

The Chief Auditor should arrange for the Paymaster General's monthly account of all receipts and payments for effective and non-effective services being promptly examined, in order to allow of the clearance certificate being signed by the Secretary of State within one month after the receipt of the account in the War Office; and he is empowered to allow the charges in the account current of the Paymaster General, for salaries provided for under Vote 18 of the Annual Estimates for the War Office, Horse Guards, &c.; on receiving from that officer the receipts given by each officer of the department, and will make arrangements for verifying the amount of salary paid to each officer; either by reference to the approved establishment book of the office, or in such manner as he may find most suitable.

The Chief Auditor will, in his official capacity, communicate direct with Heads of Departments and others on all matters relating to his duties; but he will, as far as possible, restrict his correspondence with all officers outside the War Office, to observations, decisions, and such action as may be required for the due discharge of his responsibilities, and for the due settlement of all questions arising out of the audit and adjustment of the accounts.

It is the duty of the Chief Auditor to keep a record of all rents payable or receivable on account of the War Office.

The abstract books in the Accountant General's branch should be divided and arranged in such a manner as to enable the Chief Auditor to obtain information as to the amounts passed, in order to obviate the necessity of any additional books being kept in the Audit Department for this purpose.

Organisation and Discipline.

With a view to enable the Chief Auditor to discharge these responsible duties, he is invested with full authority over the whole audit establishment.

As the duties of the Audit Department require considerable training and experience, permanent appointments to the establishment will, as a rule, be made only after a satisfactory probation of two years.

On the re-organisation of the Audit Establishment, only those officers who are qualified by talents, fitness, and efficiency, will be permanently retained.

The strength of the establishment, and the numbers of the various grades of officers and clerks, will be fixed by the Secretary of State; and will from time to time be revised by competent authority.

The promotion of officers to the higher grades will in future depend solely on their capacity, industry, and zeal; and officers will be selected by the Chief Auditor for places of trust, solely on grounds of fitness and capacity.

The Chief Auditor is empowered to assign duties, and fix responsibilities, as he may see fit, on any member of the establishment, to grant or withhold leave, prescribe hours for attendance, require extra attendance, and adopt such other measures as he may consider necessary for securing prompt and complete examination, and an efficient audit of the military expenditure.

The establishment will be divided into classes, and redistributed in divisions and subdivisions by the Chief Auditor, according to the nature of the work to be performed and the superintendence required, in such manner as he may consider to be most conducive to the efficiency of the service.

The various duties of inspection, audit, examination, and computation, will be specifically assigned by the Chief Auditor, exclusively with reference to the requirements and interests of the service, to the members of the establishment, according to their qualifications.

The Chief Auditor is authorised to issue, as he may think fit, detailed instructions prescribing the course and processes of examination and audit of the various classes of accounts; and will also be responsible that the necessary steps are taken to enforce on all examiners adherence to such instructions.

The Chief Auditor will enforce on the head of each subdivision the duty of having in his possession a copy of all regulations bearing on the duties of his subdivision; and will ascertain that each subordinate possesses a copy of the rules bearing on the duties confided to him.

It will be the duty of the Chief Auditor to ascertain by inspections and investigations, that all officers of the Audit Department entrusted with the various duties of inspection, examination, and audit, clearly understand and rightly perform their duties.

The names of the gentlemen and assistants employed in each subdivision will be shown in a diary; and opposite their names will be noted the nature of the duties on which they are employed.

Whenever a press of business occurs in any particular subdivision, in consequence of fresh duties being imposed on the Audit Department, the Chief Auditor should make arrangements for obtaining assistance from other subdivisions; or for withdrawing from the subdivision thus overburthened such portion of the accounts as may be in arrear, or likely to fall into arrear. If this measure be found insufficient to admit of the audit being kept current, and it be found necessary to obtain extra temporary assistance, a special application should be made by the Chief Auditor to the Secretary of State. This application should contain full details as to the causes of the pressure, the extent to which extra departmental aid has been obtained, and the probable period during which extra assistance will be required.

Special extra attendance will be required in any subdivision where the ordinary reports exhibit any symptoms of arrears, and such attendance should be continued until the arrears are disposed of.

The Chief Auditor will prescribe the dates on which queries on foreign accounts will be despatched from the War Office, with due regard to the dates on which these accounts ought to be received in the office.

Examination.

Arrangements will be made by the Chief Auditor for the regular auditing of accounts as soon as rendered; and it will be incumbent on all audit officers to carry out these arrangements as far as lies in their power.

Accounts should be regularly taken up for examination, and the examination should keep pace, as closely as possible, with the transactions.

App. No. 3.

It should be borne in mind by all officers of the Audit Department, that simplicity and uniformity of practice in carrying on the examination of accounts, and the strict enforcement of individual responsibility in every part of the examination, are essential for conducting an efficient system of check and control over expenditure.

It will be the duty of officers of the Audit Department to bring under the notice of the Chief Auditor any objectionable arrangements which they may notice in connection with accounts or cash.

The examiners, under the direction of the Chief Auditor, are the judges of the sufficiency of the authority by which any charge is supported, and will be careful to exercise discretion in regard to allowing or disallowing charges; but it is their duty, when disallowing any payment, to state to the accountant the reasons for so doing.

A clear distinction should be drawn between expenditure incurred by subordinate officers on authority which they are bound to obey, but which may be found on examination in the Audit Department to be insufficient, and payment made without authority. In the former case, the Chief Auditor should bring to the notice of the Secretary of State that the superior officer who authorised the outlay has exceeded his functions, and obtain the Secretary of State's orders thereon, communicating the objection or disallowance to the officer by whom the erroneous rate of expenditure had been authorised, in order that he may have an opportunity of giving explanations; and any charges which the Chief Auditor may allow after such explanation, may be re-included in the next account rendered; in the latter case the charge should be disallowed.

The Chief Auditor should, in all cases of appeal against his decision, give reasons for the disallowance; but if on consideration he adheres to his decision, he should refer the case to the head of the department concerned, for any observations he may have to make with respect to the facts involved, prior to its being submitted for the consideration and direction of the Secretary of State.

The examiners will bear in mind that it is their duty before finally passing any charge to the proper head, to ascertain that all transactions are supported by full and complete authority—namely, that every voucher for expenditure bears on the face all necessary evidences of its having been fully examined, as also full proof that the service has been properly performed, stores purchased, and duly delivered; that only the authorised rates are charged, and that the payment has been duly sanctioned; and, finally, that proper receipts have been given for the full and correct sum charged and paid.

It is essential for the correct performance of audit duties, that the audit should not be unduly hurried.

Every endeavour should be taken to apprise home accountants of the result of the examination of their accounts, in time to ensure the decision being received before the date on which the next account is due; and the result of the examination of accounts should be communicated to accountants abroad, by the earliest opportunity that occurs.

Whenever the result of the examination of the home accounts of the week, month, or quarter, is not received by accountants prior to the despatch of the accounts of the next period, the audit will be considered to have fallen in arrear.

It will be the duty of the Chief Auditor to call on any officer who may have failed to render his accounts at the prescribed period at once to transmit them, and to furnish a full explanation of the delay.

The Chief Auditor will report quarterly, for the information of the Secretary of State, the number of accounts due and received within the previous three months, stating how many are allowed, and how many remain unsettled. The causes of the latter not having been allowed should invariably be stated.

The Chief Auditor will obtain from the Director of Contracts the fullest information as to all agreements for the supply or manufacture of stores, and all special and running contracts.

Whenever the prices or rates of local supplies, obtained at home stations, either by contract or purchase, exhibit great fluctuations, or appear to be excessive, it will be the duty of the Chief Auditor to call the attention of the Director of Contracts, or head of department concerned, thereto.

It will also be the duty of the Chief Auditor to make arrangements for ensuring that an accurate record of these agreements, or at least certified extracts therefrom, be kept in the Audit Department that it may be ascertained at any moment whether the deliveries made are in accordance with the terms agreed upon. The original contracts should be furnished to the Chief Auditor whenever he may require them.

The Chief Auditor will also take care that all the certificates required to enable him to judge of the justness of the claims preferred by contractors, both as regards quantities and rates, are duly furnished; and he will take care that all warrants issued in each year for the delivery of supplies under running contracts are entirely cancelled before any fresh warrants are issued under the same contract.

The Chief Auditor will also take care that the warrants for supplies of stores to be made under a running contract are annexed to each certificate of delivery upon which payment is claimed.

As each warrant is intended to represent only the specific quantity required for present use, it will be the duty of the Chief Auditor to call the attention of the Director of Contracts to any case in which more than one delivery is made under the same warrant.

The Chief Auditor will, annually, at the close of each financial year, prepare, for the information of the Director of Contracts, or the head of the department concerned, a return of all outstanding warrants issued for the delivery of supplies made under running contracts;

tracts; showing the quantities and kinds of stores outstanding (if any) upon warrants issued during the previous year.

The Chief Auditor will be responsible for seeing that every officer receiving stores duly accounts for the same.

It will be the duty of the Chief Auditor to take measures for ensuring all store ledgers and accounts being sent in to the War Office within the regulated period, accompanied by the supporting vouchers; except in the case of stations where a local audit may have been directed to be made before the ledgers or accounts are rendered.

No accountant should be relieved from the charge of public stores unless the Chief Auditor has an opportunity of expressing his opinion on the case, and in those cases in which stores to any great value are concerned, it is his duty to see that the approval of the Secretary of State has been obtained.

Store officers should never be finally relieved of the charge of stores issued on payment, until the Chief Auditor has satisfied himself that the necessary measures have been taken to secure payment; or else, that a debit has been raised by the Accountant General, to the personal account of the officer or individual concerned.

No surcharge shall be made against a store accountant for stores deficient, unless with the concurrence of the Chief Auditor, who should furnish the head of the department to which the accountant belongs with full particulars thereof.

It will be the duty of the Chief Auditor to see that Treasury sanction has been obtained for stores presented by the Secretary of State to Foreign and Colonial Governments, before allowing such stores to be finally struck off the charge of the accountant from whose custody they have been withdrawn.

In all cases of the conversion of material, by which its value or state may be affected, a voucher explaining the reason for the conversion, and showing the original and present value of such material, should be sent to the Chief Auditor by the accounting officer. The voucher, if the conversion occur at a station abroad, should be approved by the controller or general officer commanding, and, if at home, by the head of the department concerned.

It will be the duty of the Chief Auditor to compile from time to time, as may be necessary for the information of heads of departments, statements of all stock in hand, and issues of stores.

The duty of checking from time to time the stock in charge of store accountants, and verifying the quantities and state of stores, will be ordinarily made by officers selected for the duty by order of the Secretary of State. The reports of these officers should however be sent to the Chief Auditor, to enable the Audit Department to compare the quantities actually in charge, with the remains as shown by the store ledgers.

An annual balance sheet is to be rendered by the Principal Superintendent of Stores, Woolwich, showing the cost of work performed in the saddlery branch of the department under his control, which should also be duly audited and submitted to the Secretary of State.

An annual statement is to be rendered by the Principal Superintendent of Stores, Woolwich, showing the result of the working of the War Department vessels in the transit of stores, compared with the cost of hired transports, which should be examined and submitted to the Secretary of State.

Naval Store Accounts.

The Chief Auditor is charged by the Secretary of State for War with the examination of the accounts of gunners' stores of Her Majesty's ships, which, under Admiralty regulations, are forwarded annually (or when a ship is paid off) to the Secretary of State for War, for audit.

He is empowered to communicate direct with officers in command upon their store accounts, and to sign the authorised certificate, without which they cannot pass their accounts, or receive the residue of pay.

It is also his duty to see that all important cases of irregularity are brought to the knowledge of the Lords of the Admiralty.

Military Store Accounts.

The audit of the store accounts of the Military Store Department, which are chiefly rendered quarterly, has also since 2nd April 1866, been entrusted to the Chief Auditor, including the compilation of all returns of important supplies (such as arms, ammunition, camp equipment, &c.), and of the approximate value of all military stores at each station.

It is his duty to bring to notice all instances of gross irregularity or incorrectness of account, with suggestions, if necessary, for the recovery of the value of deficiencies; and he is authorised to communicate direct with military store officers in regard to all queries arising out of their accounts.

The accounts delivered annually by officers commanding artillery districts at home and abroad, and those of the School of Gunnery, Royal Military Repository, the four divisions of Royal Marines, and Royal Marine Artillery, are also audited by the Chief Auditor, who brings to the notice of the Deputy Adjutant General of Artillery or Marines such cases of irregularity as he may consider it necessary to report.

The Artillery district accounts include those which were formerly rendered by master gunners.

App. No. 3.

These accounts have hitherto been rendered to the Chief Auditor through the Deputy Adjutant General, Royal Artillery, to whom the observations and queries were addressed, but in future, the Chief Auditor should communicate direct with the officers in command, in the same manner as with other store accountants.

RULES for Examining the STORE and PRODUCTION, and DOUBLE ENTRY ACCOUNTS, and Conducting the AUDIT of the EXPENDITURE of the various MANUFACTURING DEPARTMENTS.

THE Chief Auditor of Army Accounts will locally employ such officers and clerks of the Audit Department, as may be required for the performance of the audit duties relating to the accounts of expenditure of the several Manufacturing Departments, and will conduct these duties in accordance with the following rules in order to ensure:—

That the audit of all these accounts be conducted, as far as may be practicable, currently; so that the audit of one account may ordinarily be far advanced before the next is ready for examination.

That stores and all other additions and supplies from whatever sources, received throughout the year, are correctly and promptly brought on charge in the books of each establishment.

That all issues of stores or other supplies, are forthwith properly recorded.

That "Remains" of stores in each department are correctly shown at the end of the year, in a statement rendered by the superintendents.

That in opening the accounts of a new year, the correct balances are properly brought forward under the same heads as in the account of the previous year.

That the amounts paid for wages in each department be absorbed, either as a debit against the orders for the particular article of manufacture to which such labour was applied, or if there be no such articles to which to make the debit, be treated as a debit to the account for "Indirect Expenditure."

That all payments made to clerical assistants in the various departments, whether denominated "writers," "book-keepers," or otherwise, are properly classified in the wages certificates.

That all expenditure for departmental experiments (for cheapening and facilitating the process of manufacture, &c.), be distinctly shown in the accounts, and charged to the order for the particular manufacture.

That such expenditure be only incurred when a demand for the supply of an approved article has been received from the Military Store Department.

That when the cost of the experiments exceeds 20 *l.*, the prior sanction of the Secretary of State be obtained.

That experiments connected with articles not of a sealed pattern, or of a different character to those alluded to in the foregoing paragraphs, be only undertaken on the demand of the Ordnance Select Committee, or other committee specially authorised by the Secretary of State to make requisitions on the Manufacturing Departments. The cost of these latter experiments will be charged to the Experimental Vote, and statements of such expenditure, as soon as they have been examined and certified by the Chief Auditor, will be forwarded by him to the Accountant General, for the necessary adjustment of the votes and heads of service concerned.

That the cost of all services performed during the year, is correctly abstracted from the cost or conversion ledgers.

That all expenditure incurred for altering or adapting machinery, tools, &c., for newly-introduced manufactures, is charged to the particular manufactures concerned, and not to capital, unless special reasons exist to the contrary.

That all expenditure not directly chargeable to any particular order for manufacture, is debited to the account of "Indirect Expenditure."

That an annual statement of the amount of indirect expenditure of each department, showing in full detail the items of which composed, is supplied by the superintendents, to be entered in the accounts compiled, and laid before Parliament, if the Secretary of State should so decide.

That the account of "Indirect Expenditure" includes the following services, and any other items of "Indirect Expenditure" which may arise, the same being also detailed. The amount thereof forms a charge against the manufactured articles in each department, and rateably distributed over the articles in Balance Sheet No. 1:—

Salaries.
Wages not chargeable direct to any particular order.
Material not chargeable direct to any particular order.
Sick pay.
Travelling expenses.
Postages.
Gas.
Repairs to gas fittings.
Water.
Police.
Hire of horses, carts, &c., including the value of services rendered by the Military Train.
Divine service.
Medical expenses.
Chemical expenses.
Expenditure on account of the establishment of the works department.
Libraries.
Schools.

Military

Military pay of officers.
Repairs to buildings.
Repairs to machinery, &c.
Superannuations.
Gratuities.
Stationery.
Rates and taxes.
Rental value of free quarters.
Rent.

That in addition to the items of "Indirect Expenditure," enumerated in the foregoing instruction, the following charges be adopted in Balance Sheet No. 2, viz.:—

Interest on invested capital, at 3½ per cent.
Interest on working capital, at 3½ per cent.
Depreciation on buildings, 5 per cent.
" " machinery and miscellaneous plant, 10 per cent.

That interest on invested capital is taken at 3½ per cent. per annum, such capital to consist of the recorded value of lands, buildings, machinery, miscellaneous plant, stores, and semi-manufactures existing, as assets on the 1st April of each year.

That interest on working capital is to be taken at 3½ per cent. per annum, such capital being represented by one-fifth of the total annual expenditure in each department, unless other arrangements have been authorised by the Secretary of State.

That buildings, machinery, and miscellaneous plant is depreciated annually through the capital account, at the following rates, unless otherwise authorized by the Secretary of State, viz.:—

Buildings, 5 per cent.;
Machinery and miscellaneous plant, 10 per cent.

That the total amount of interest and depreciation so charged is rateably distributed over the productions of the year on Balance Sheet No. 2.

That the total amount of "Indirect Expenditure" of each department is rateably distributed over the work performed during the year, as a per-centage upon the direct labour charged to each order; or in such other way as may be prescribed under the instructions of the Secretary of State.

That the same principles in regard to the distribution of "Indirect Expenditure" are, as far as practicable, followed in each of the manufacturing departments; any deviations that are found necessary in the mode of distribution being previously approved of by the Secretary of State.

That all expenditure incurred for keeping the buildings, machinery, &c., of the several manufacturing departments in a state of efficiency, is charged to revenue; or, in other words, to the productions of the year, as an item of "indirect expenditure."

That all issues to the manufacturing departments are certified as having been duly taken on charge; the vouchers being then returned to the subdivision of the audit department concerned.

That all vouchers for articles delivered by the manufacturing departments to other departments or branches of the Service, are, in like manner, forwarded to the proper subdivision of the audit department concerned, to ensure that the stores have been duly taken on charge.

That stock is annually taken of a portion of the stores in each manufacturing department, and that the above verification is made in conjunction with the several local superintendents, at such times as may be most convenient, with reference to the state of the work in each department; provided no detriment should result to the efficiency of the verification.

That arrangements are previously made for selecting the particular articles to be verified each year, in such a manner that stock may be taken of the whole once in every five or six years.

That all payments on account of wages, sick pay, stores, and other services, are correctly and properly recorded against the proper heads in the books of the several departments.

That the Chief Auditor and his representatives shall have free access to all the books and other records relating to the accounts and audit duties in each manufacturing department.

That the weekly certificates of wages paid in the various departments are compared and examined with the "check books" of each department, which show the detailed payments to the men.

That the weekly certificates of wages are sent to the subdivision of the audit department in which the cash account is examined, as a voucher for the entry in the accounts.

That the quarterly certificates of wages paid for the work in the clothing factories under Vote 3 be strictly audited, in order to ascertain that the rates of wages are in accordance with the certified scale of rates furnished to the Chief Auditor by the superintendents, and that the whole of the articles so paid for have been handed over to the storekeeper.

That the value and quantity of all stores and materials of every description, issued from the departmental stores of the several manufacturing departments to the factories, are clearly detailed in the books of each department, showing the various "orders" to which charged by the respective superintendents.

That the total abstracts of wages and materials compiled by the respective superintendents from the detailed records of issues and payments agree with the total debits to the various orders to which the wages and materials were stated by the superintendents to have been applied.

That all work finished during the year, whether manufactures, repairs, alterations, or conversions, be as far as practicable, handed over to the Store Department immediately on completion, and invariably before the close of the year; the delivery being vouched for by the receipt of the store officer.

App. No. 3.

That a statement in detail, showing the outlay incurred during each financial year, for stores, materials, machinery, &c., and stating whether paid for at the War Office or on the spot, by the local cashier, is regularly closed up at the end of each year, and annually rendered by each superintendent to the Audit Department, within one month after the close of each financial year.

That the above statement is forwarded to the Accountant General for comparison with the debits raised in his books, against the votes concerned, and is returned to the Audit Department duly verified by the Accountant General, in order to insure all payments made for such services being duly taken up in the accounts and balance sheets of the manufacturing departments.

That the amounts expended for salaries, wages, sick pay, travelling, postage, Divine service, schools, are audited through the quarterly account current, by the subdivision of the Audit Department to which the duty belongs; and that the results are made known, so as to be taken up in the balance sheets of the respective factory accounts.

That all orders for issues of supplies from the Army Clothing Departments at Pimlico and Woolwich, on repayment, are noted by the accountant in a book kept for that purpose, in order to ensure claims for repayment being duly and promptly put forward.

That all claims for repayment services are audited, both as regards quantities and rates, and immediately after the transactions.

That all repayment claims, after having been audited and certified as correct, are without delay forwarded through the registry branch to the Accountant General, in order to be preferred for payment, or for adjustment by entries in the books.

That the amounts due for all repayment services after being debited by the Accountant General (or by the subdivision in which the audit of regimental accounts is conducted), against the department or officers who have received such stores, and after the claims have been preferred or other necessary steps taken to ensure recoveries, then the registered papers to be noted against the original order.

That the Chief Auditor will communicate with the Accountant General, in order that the latter may provide for obtaining a settlement of all repayment claims as soon as practicable.

That the Chief Auditor ascertain the votes are relieved of all issues on repayment, according to the date of supply, immediately the vouchers representing such have been received, duly certified. The registered papers containing such claims to be returned to the Chief Auditor for notation in order to ensure that the necessary steps have been taken.

That in all cases where there is within a short time no record of the necessary steps having been taken for claiming or debiting the amount due on such repayment claims, the attention of the Accountant General is drawn to the fact.

That in order to relieve Vote 3 of the total value of all recoverable issues, a statement of the issues chargeable to other votes be prepared by the clothing branch, compiled from a current record kept for that purpose at the Army Clothing Establishment, as early as possible after the 21st March of each year.

That such statement of issues should be audited, certified, and forwarded without delay through the registry branch to the Accountant General, to be placed on record, in adjustment of the votes concerned.

That two balance sheets be rendered for each manufacturing department; No. 1 balance sheet showing the cost of productions made up of the actual expenditure during the year, plus the stock of stores and semi-manufactures at the commencement of the year. No. 2 balance sheet showing the effect of also charging the productions of the year with interest on invested and working capital, and depreciation of buildings, machinery, &c.

That these balance sheets are uniformly rendered to the Chief Auditor of Army Accounts, on or before the 31st Augustin each year; unless special circumstances may render delay advisable, and the delay has been approved by the Secretary of State, on the application of the superintendent.

That all delays, either actual or anticipated, in preparing these important documents, are reported by the Chief Auditor; so as to allow of measures for ensuring their timely completion being ordered by the Secretary of State.

That the annual balance sheets are accompanied by a statement in detail of the total of "Indirect Expenditure" for the year; so as to admit of a comparison being annually made of the amounts and per-centages of each item, with the amounts and relative per-centage of the like items, and of the totals, in the accounts of previous years.

That all variations in the several items, as also in the total amount of "Indirect Expenditure," are specially reported upon for the consideration of the Secretary of State.

That the balance sheets are accompanied by detailed statements, showing the quantities of stores and other supplies obtained, and the amount of work performed during the year; whether in manufactures, conversions, repairs, or alterations.

That the accounts opened in the principal ledgers of each department, for lands, buildings, and machinery, are carefully verified.

That these accounts for lands, buildings, and machinery, are carefully watched, in order to ascertain that only such items as increase the value of the assets of each department are debited thereto, and that all expenditure for maintenance of buildings and machinery is charged through the "Indirect Expenditure" account, to the productions of the year.

That care is taken that the capital accounts are debited only with expenditure incurred for actual additions of land, buildings, or machinery; the cost of all labour and material applied to repairs being debited to the account of repairs, and treated as "Indirect Expenditure."

That

That all variations in the state of the various capital accounts, as shown by comparison with the state at the beginning and end of the year, are compared, and all the items carefully reported on for the special information of the Secretary of State, both as regards increase and decrease.

That the variations in the existing stock of stores at the end of the year, as to its excess of the expenditure during the year closed, or as to its increase over the stock of the year before, will also be reported on.

That care be taken in order that the details of articles issued by the manfacturing departments, as entered in detailed statements accompanying the balance sheets, are in accordance, so far as regards numbers or quantities, with the acknowledgments of the military store officers.

That variations on such principal articles of manufacture as may be selected by the Chief Auditor be reported in the relation to the cost of similar articles manufactured in the various departments, either in the same year or as compared with previous years; showing in detail the differences in particular items of expenditure, such as on material, labour, special percentage on labour, or indirect expenditure, upon which the variations may occur.

All questions with reference to the mode of keeping the accounts in the various manufacturing departments, should be arranged between the Chief Auditor, or his local representatives, and the superintendents, a reference being made to the Secretary of State in the event of differences of opinion arising which involve important considerations.

The Chief Auditor is empowered to select and appoint an officer from the Audit Department, and to delegate to him such powers as may be requisite for enabling him to superintend and direct the operations connected with the foregoing regulations, restricting him to the power of acting locally to the duties immediately connected with the audit and accounting, and requiring him to report all matters of importance connected therewith for the action of the Chief Auditor.

It will be the duty of the Chief Auditor, from time to time during the year, to make personal visits and examinations into the state of the accounts and concurrent audit of the several manufacturing departments; to satisfy himself that the balance sheets and capital accounts are progressing, in order to allow of their being audited and submitted to the Secretary of State in time to ensure their presentation to Parliament on the first day of the Session.

Appendix, No. 4.

PAPERS put in by Major General *Jameson*, and referred to in his Evidence, 24 June 1868.

(A.)

VICTORIA R.

App. No. 4.

George Inglis Jameson, Esq., Colonel in our Army, the Auditor of the Accounts of the Secretary of State in Council of India.

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, to our trusty and well-beloved George Inglis Jameson, Esq., greeting, whereas, by an Act passed in the 21st and 22nd years of our reign, intituled, "An Act for the better Government of India," it is enacted that it shall be lawful for Us, by warrant under our Royal Sign Manual, countersigned by our Chancellor of the Exchequer, to appoint from time to time a fit person to be auditor of the accounts of the Secretary of State in Council. Now, know ye that we, confiding in your knowledge and integrity, do in pursuance of the said Act and by virtue of the same, hereby constitute and appoint you, the said George Inglis Jameson, to be the said auditor in accordance with the provisions of the said Act.

Given at our Court at Osborne, the 19th day of July 1861, in the 25th year of our reign.

By Her Majesty's Command.

(signed) *W. E. Gladstone.*

(True copy.)

(signed) *G. I. Jameson.*

(B.)

VICTORIA R.

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, to our trusty and well-beloved George Inglis Jameson, a Major General in our army, and all others whom these presents concern, greeting. Whereas by the 52nd section of an Act passed in the 21st and 22nd years of our reign, intituled, "An Act for the better Government of India," it is enacted that it shall be lawful for Her Majesty by warrant under Her Royal Sign Manual, countersigned by the Chancellor of the Exchequer, to appoint from time to time a fit person to be auditor of the accounts of the Secretary of State in Council, and to authorise such auditor to appoint and remove from time to time such assistants as may be specified in such warrant, and every such auditor shall hold office during good behaviour, and there shall be paid to such auditor and assistants out of the revenues of India, such respective salaries as Her Majesty by warrant as aforesaid, countersigned as aforesaid, may direct: And whereas we, in pursuance of the said Act and by virtue of the same, have already by warrant under our Royal Sign Manual, countersigned by our Chancellor of the Exchequer, and bearing date the 19th day of July 1861, constituted and appointed you Major General George Inglis Jameson to be the said auditor in accordance with the provisions of the said Act, and have directed that there shall be paid to you out of the Revenues of India the annual salary of 200*l.*: And whereas it is fit and proper that the salary of such auditor should be fixed at the rate hereinafter mentioned: And whereas we have, by two several warrants under our Royal Sign Manual, countersigned by our Chancellor of the Exchequer, and bearing date respectively the 24th day of March 1859, and the 29th day of June 1860, empowered Frederick Sandoz, Esq., then being the said auditor, to appoint and remove four assistants and one temporary clerk, and have by such warrants directed that there shall be paid to the said assistants and clerk such salaries as are in the said warrants mentioned: And whereas it is expedient

expedient that the establishment of the said auditor should consist for the future of one senior assistant, one junior assistant bookkeeper and registrar, two junior assistants, and two temporary clerks; and it is fit and proper that there should be paid to such assistants and clerks the respective salaries hereinafter mentioned. Now, we, taking the premises into our Royal consideration, do direct that there shall be paid out of the revenues of India to you, the said George Inglis Jameson as such auditor, and so long as you shall hold the said office, the annual salary of 300 *l.* by equal quarterly payments on the 29th day of September, the 25th day of December, the 25th day of March, and the 24th day of June; the first quarterly payment to be made on the 29th day of September 1863, and the same to be exclusive of and in addition to any other salary and emoluments which you now receive or may hereafter receive from the Secretary of State for India in Council, for or in respect of any other duties discharged by you. And we do hereby empower you, the said George Inglis Jameson, to appoint and remove from time to time such assistants and clerks as aforesaid. And we do hereby direct that there shall be paid out of the revenues of India to such four assistants and two clerks for the time being as aforesaid, the undermentioned annual salaries, by equal quarterly payments, on the 29th day of September, the 25th day of December, the 25th day of March, and the 24th day of June; the first quarterly payment thereof to be made on such of the said quarterly days as shall fall next after the appointment of such assistants and clerks, *videlicet:*

One senior assistant, with the annual salary of 300 *l.*, increasing annually 20 *l.* up to 700 *l.*

One junior assistant bookkeeper and registrar, with the annual salary of 200 *l.*, increasing annually 16 *l.* up to 450 *l.*

*Two junior assistants, each with the annual salary of 100 *l.*, increasing annually 10 *l.* up to 300 *l.*

Two temporary clerks, each with the weekly salary of two guineas.

Given at our Court at Osborne, the 25th day of July 1863, in the 27th year of our Reign.

By Her Majesty's Command.

(signed) *W. E. Gladstone.*

(True copy.)
G. I. Jameson.

(C.)

EXTRACT MINUTE of the Finance Committee of 23rd June 1863, as approved by the Secretary of State in Council.

"THE Committee have also considered a report from General Jameson, dated the 9th instant, on the War Office claims on India for the years from 1855-6 to 1860-1; and they now recommend that the auditor's salary be fixed from Midsummer 1863 at 300 *l.* per annum for the duties performed by him under the Act of Parliament referred to, with an addition of 700 *l.* per annum for his services in auditing payments by this office as well as War Office claims."

(True extract.)

G. I. Jameson, Major General.

(D.)

Sir, India Office, S.W., 6 January 1862.

I AM directed by the Secretary of State for India in Council to acquaint you, with reference to your inquiry relative to the audit by you of the accounts of payments by the Bank of England for interest on Indian Securities, that it is not considered that the accounts in question should be examined by you; but that it is only necessary for you to ascertain that the correct amount has been paid to and admitted by the Bank, and that the balance unclaimed is held to the credit of the Secretary of State in Council of India, the vouchers being placed in the custody of the Accountant General.

I have, &c.

Colonel Jameson, &c. &c. (signed) *J. Cosmo Melvill.*

(True copy.)
G. I. Jameson.

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* Increased by a subsequent Warrant to Five.

REPORT

FROM THE

COMMITTEE

OF

PUBLIC ACCOUNTS;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
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